



East Ayrshire Council

Annual Report to Council Members 2002/03



The Members of the Council
East Ayrshire Council
Council Headquarters
London Road
Kilmarnock
KA3 7BU

The Controller of Audit
Audit Scotland
110 George Street
EDINBURGH
EH2 2QU

PricewaterhouseCoopers LLP
Kintyre House
209 West George Street
Glasgow G2 2LW
Telephone +44 (0) 141 248 2644
Facsimile +44 (0) 141 242 7481

30 September 2003

Our ref: CDR/MT/NH

Ladies and Gentlemen

Annual Report to Council Members 2002/03

We have completed our audit of East Ayrshire Council (the “Council”) and its financial statements for the year ended 31 March 2003.

The Annual Report is primarily designed to direct your attention to matters of significance that have arisen out of the 2002/03 audit process and to confirm what action is planned by management to address the more significant matters identified for improvement.

Our statutory duties as your external auditor are contained within the Local Government (Scotland) Act 1973. These duties and the responsibilities which are derived from them are contained in greater detail within the Code of Audit Practice which has been approved and issued by the Accounts Commission for Scotland.

Appendix 2 of the report outlines our key responsibilities. The matters dealt with in this Annual Report came to our notice during the conduct of our normal audit procedures, which we carried out in accordance with the framework and principles embodied within the Code of Audit Practice. It is emphasised that the Annual Report should not be interpreted as providing legal or other advice to the Council or any other party. The Annual Report comments on our findings in relation to the key aspects of the Code of Audit Practice, as follows:

	Section	Page
• Formal Audit Opinions	1	2
• Financial Statements Production and Audit	2	3 - 5
• Financial Position	3	6 - 8
• Prevention and Detection of Fraud and Irregularities	4	9
• Standards of Conduct Integrity and Openness - incorporating the Governance Framework	5	10 - 13
• Systems of Internal Control	6	14 - 15
• Performance Information	7	16
• Arrangements for Securing Value for Money	8	17 - 22

We have set out in Appendix 1 management's agreement to the Action Plan to address the key recommendations from the 2002/03 audit process.

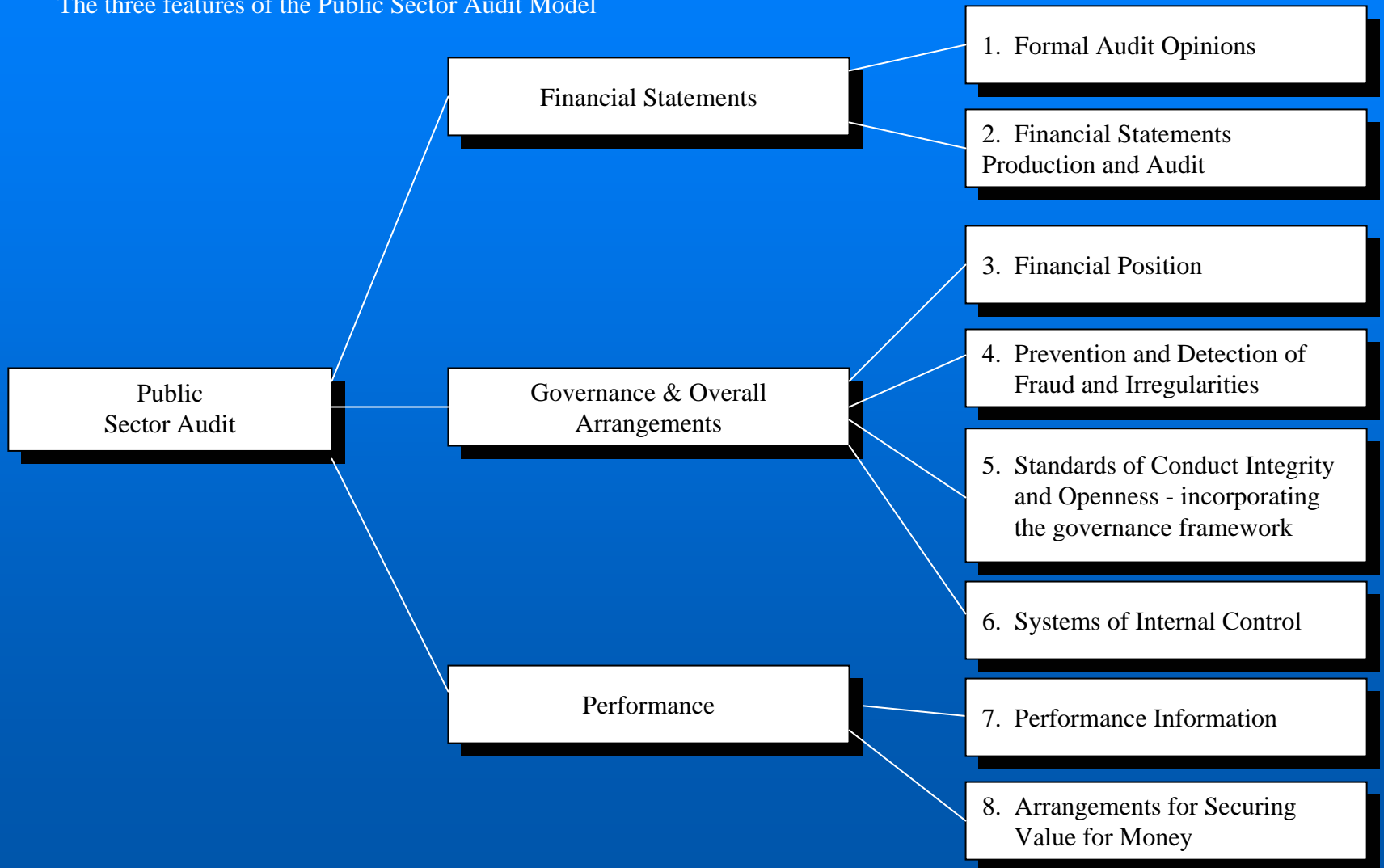
For more information on any of the issues raised in this document reference should be made to those detailed reports issued by us to the Council during the year and as listed at Appendix 3. We recommend that Council Members monitor and control the delivery of this action plan, together with those action plans contained in previously submitted reports concerning internal controls, business matters and performance.

Finally, we would like to take this opportunity to offer our thanks to those members of management and staff who have assisted us during the course of the audit.

Yours faithfully

PricewaterhouseCoopers LLP

The three features of the Public Sector Audit Model



Audit Certificate on the Financial Statements

The Local Government (Scotland) Act 1973 requires that, following the completion of an audit, the auditors shall place on the abstract of accounts a certificate which sets out the basis on which they have formed their audit opinion. Our opinion on the accounts states:

- that the audit has been conducted in accordance with the requirements of the Local Government (Scotland) Act 1973 and the Code of Audit Practice;
- the respective responsibility of management and auditors in relation to the accounts; and
- whether, in our opinion, the accounts present fairly the financial position of the Council as at 31 March 2003.

Our audit certificate for the year ended 31 March 2003, which is in the format prescribed by the Accounts Commission, is **unqualified**.

Audit Certificate on the Annual Accounts of the DLOs/DSOs

We are required to provide an individual opinion on the achievement of the required financial objective for each of the Council's Direct Labour and Direct Service Organisations. Scottish Office Circular (8/96) issued in March 1996 amended the required financial objective from a 6% rate of return on capital employed to the achievement of a break-even position.

We note that all DLO/DSO operations have achieved the required financial objective of break-even and, as a result, our audit opinion is **unqualified**.

Grants Work Performed

We have undertaken work on and issued audit certificates in relation to a number of grants during the year and we have no significant matters to raise. The audit of the 2002/03 Housing Benefit and Council Tax Benefit Subsidy Claim is scheduled for October/November 2003.

Preparation of and audit Adjustments to the Financial Statements

As required, the Council's financial statements comply with the "Code of Practice on Local Authority Accounting in Great Britain, a Statement of Recommended Practice" (the "SORP").

A number of adjustments to the format of and figures within the financial statements have been made following the conclusion of our audit work. These have no overall impact on the Consolidated Revenue Account. All significant adjustments and disclosure points which were identified during the audit have been agreed with the Director of Finance and processed in the financial statements.

Statement of Auditing Standard (SAS) 610 'Communication of audit matters to those charged with governance' was revised by the Auditing Practices Board in June 2001 and became applicable to the 2002/03 audits of public sector bodies in Scotland. In accordance with SAS 610 the summary of unadjusted differences has been reported to those charged with governance.

Audit Process

Overall there has been continued improvement in the information presented for audit this year. We believe that an efficient audit process was achieved for the financial statements audit and that an effective working relationship exists with your officers.

Classification of Capital Expenditure

A sample of housing projects was selected for testing to verify that expenditure incurred enhanced the asset and therefore could be capitalised on the balance sheet. Two of the projects totalling £375,000 related to repairs and maintenance work and therefore could have been expensed through the Consolidated Revenue Account.

Management has agreed to review the controls and introduce formal and clear protocols as part of an overall Asset Management Strategy review. This should reduce the risk that expenditure of a revenue nature is misclassified and capitalised in error, resulting in the understatement of the Council's Consolidated Revenue Account.

(Action Point 1)

Valuation of furniture, fixtures and fittings

We noted that the Council does not currently maintain a complete central register for furniture, fixtures and fitting which would enable it clearly demonstrate the value of the assets that it holds. Council Management has agreed to undertake an exercise to identify, record and value all fixtures and fittings in excess of a de minimus level of £6,000.

(Action Point 2)

Investment Properties

The Council has a number of investment properties that have a lease life of over 20 years. According to the Capital Accounting Manual and the Council's accounting policies, these assets are to be held at Open Market Value. Our review of the property register found four investment properties that had not been re-valued since 1999/2000. **We recommend that all investment properties are valued at open market value on a rolling basis.**

(Action Point 3)

Treatment of Surplus Assets

The Council has a number of assets that are declared as non-operational e.g. surplus to requirements, which were not subject to depreciation. Accounting regulations state that the only grounds for not charging depreciation is where the depreciation charge is immaterial. This is not the case for these assets therefore they should be subject to depreciation.

Management has agreed to review its arrangements for the recognition and treatment of surplus assets to ensure compliance with the requirements of the Capital Accounting Manual. as part of the work the Council is undertaking on an Asset Management Strategy.

(Action Point 4)

Post Balance Sheet Events

No significant post balance sheet events were identified or brought to our attention.

Financial Performance 2002/03

The Council reported an overall General Fund Surplus of £2.14 million for the year ended 31 March 2003. The Council had initially budgeted for a £0.7 million deficit. The key reasons for this improved outturn have been presented to and considered by Members. The table below provides a high level overview of the budget to actual position:

	£m
Increased Government Grants	9.695
Increased DSO Surplus	0.525
Reduction in debt charges	0.538
Increased Departmental Expenditure	(8.618)
	<hr/>
	2.140
	<hr/>

The Council's reported surplus of £2.140 million results in an overall accumulated surplus of £3.304 million being carried forward to 2003/04. The Council has stated that £1.78 million of this surplus represents committed funds for ring fenced projects. We also noted that the Council has progressed, and we recommend it continues to progress our recommendation to increase its level of available reserves to enable it to maintain a stable financial position.

(Action Point 5)

Summarised Performance of Trading Services

Our review of trading services (DLO's and DSO's) reveals that there were no material variances between budgeted and actual performance. All DLO's and DSO's managed to achieve a surplus for the year ended 31 March 2003.

Key Issues for 2003/2004

The Prudential Framework

The Council has to comply with the Prudential Code ("the Code") from 1 April 2004. The Code will play a key role in capital finance in local authorities. The Code replaces the requirement for Councils to limit capital expenditure to the Section 94 consent levels as issued by the Scottish Executive. Instead, Councils will need to assess the level of borrowing that they can afford to repay when producing a capital programme. We understand that Council management are continuing to develop a clear framework that will allow the Council to demonstrate compliance with the Code for the 2004/05 financial year.

(Action Point 6)

Key Issues for 2003/2004 (Continued)

Insurance Premiums

During 2002/03 there was a significant rise in the cost of the Council's insurance premiums. In response to this issue and the requirements for the Council to develop a risk register, the Council appointed external consultants to report on the key risks faced by the Council. As a result of this report an action plan is currently being developed to manage the Council's exposure to risk and in so doing reduce the Council's insurance premiums. **We would recommend that the Council continues to progress with the development of a fully embedded risk strategy for the whole of the organisation.**
(Action Point 7)

Pension Liabilities

Members should note that in the period from 1st April 2002 to 31st March 2003, East Ayrshire Council's share of the assets and estimated liabilities of the Strathclyde Pension Fund moved adversely by £64.1 million. This meant that the Net Pension Liability & Pension Reserve at 31 March 2003 reported a deficit of £55.1 million. It should however be noted that the valuation was provided for the purpose of preparing the financial statements only and a formal review for the purpose of determining employer contribution rates is due to be carried out as at 31st March 2005.

We noted that Members have been kept informed of the financial position of the pension fund.
(Action Point 8)

4. Prevention and Detection of Fraud and Irregularities

Fraud and Corruption Reviews

As part of our rotational plan to review the key mechanisms for the prevention and detection of fraud and corruption. We reviewed in 2002/03 certain of the key controls surrounding loans and investments, contracts and expenses. A number of lower risk issues were identified and reported in our Interim Management Letter. The Council has agreed to address these issues and we will follow up progress as part of our 2003/04 audit.

(Action Point 9)

Fraud and Corruption Policy

The Council has introduced a formal Fraud and Corruption Policy in accordance with guidance issued by Audit Scotland.

Fraud Guidance

We have reviewed the fraud and irregularities guidance issued by Audit Scotland during 2002/03 and undertaken work accordingly. There are no specific matters to report to the Council from this work.

Fraud Submission

A return has been made to Audit Scotland of all frauds reported by the Council as having occurred during the year. No significant frauds were reported by the Council.

Procedures for implementing and monitoring compliance with statutory and other guidance

There are several mechanisms by which the Council identifies its statutory obligations, these include:

- Communications from the Scottish Executive, Convention of Scottish Local Authorities (COSLA) and the Scottish Local Government Information Unit;
- Training seminars run by various external providers such as the Legal Services Agency, the Centre for Law Training, CIPFA, CoSLA and the Scottish Executive.
- Inter-authority forums; and
- Professional journals.

Council staff receive 'update' training, for example to alert them to changes in legislation, the introduction of new statutory performance information etc.

In 2002/03 a major change in legislation affecting the financial transactions of the Council related to the sale of council housing. We were informed that all relevant staff within the legal department and the housing department received appropriate training.

Where laws/regulations have a corporate effect, the Legal Service will take the lead role in implementation. If it is department specific, the Chief Executive, in consultation with the rest of the Executive team and the Legal Service, will nominate a senior member of staff within the relevant department to take the lead role. The Legal Service monitor the Council's progress towards compliance with all relevant laws and regulations by attending all service committee and Policy and Resources Committee meetings.

Legality Work

We plan and perform our audit procedures recognising that non-compliance by the Council with statute or regulations may materially affect the financial statements. In addition, as part of our normal audit process we consider the Council's assessment of the legality of certain significant transactions and events with a financial consequence.

In considering the arrangements put in place by the Council with reference to legality, we have focused our attention on significant areas of decision making within the Council that may involve unlawful expenditure or courses of action which may be illegal and which might lead to a loss or deficiency. Overall we found the Council's arrangements for identifying and distributing new laws and regulations appear to be reasonable.

Audit Committee Principles

"Local Government Reorganisation and the Stewardship of Public Funds" published by the Accounts Commission encouraged councils to establish mechanisms which incorporate the principles of Audit Committees. In a document published around the same time ("Corporate Governance A Framework for Public Service Bodies"), CIPFA also recommended that public service bodies should establish Audit Committees. A report of the Commission on Local Government and The Scottish Parliament has also commented on the advantages of an Audit Committee as a means of providing independent reassurance to councils and their electorate that resources are used properly and cost effectively.

In terms of the Council's Scheme of Delegation, Audit Committee Principles are currently vested in the Policy and Resources Committee. The remits of both this committee and the new Corporate Governance Committee are under review. The Council should ensure compliance with CIPFA guidance on Audit Committee Principles as part of that review.

Codes of Conduct for Council Members

Copies of the Council's Code of Conduct ("the Code") were distributed to all Members immediately following the election on 1 May 2003, as part of their information packs. Initial training in respect of the Code was provided on the 13 May 2003, within two weeks of the election, as part of the post-election training programme for all Members.

Further training requirements will be identified and addressed in due course, in tandem with the ongoing review of the Council's committee structure, which will be the subject of a report to Council in October 2003.

A Members Register of Interest has been established by Council Management and is maintained on the Council's website.

Termination Packages

The Council has reported 4 redundancies during the financial year with payments totalling £20,000. Our audit work included testing of these transactions to identify if such payments were valid. In addition, we also reviewed the redundancy packages to ensure these complied with relevant conditions.

From this testing, we did not identify any specific termination payments which were outwith the standard level of redundancy packages for local authorities.

Public Private Partnership Funding

The Council is proposing to fund a major school refurbishment/rebuild programme via a PPP/PFI scheme. The Council submitted a PPP business case to the Scottish Executive in November 2002 with an estimated capital cost of £50 million. Following feedback from the Scottish Executive the business case is in the process of being revised after which it will be resubmitted to Council for approval. A full time project manager has been appointed who will be supported internally by technical, financial and legal staff, as well as by external consultants.

Corporate Governance Arrangements

We reviewed the Council's corporate governance arrangements against the CIPFA/SOLACE guidance. Overall we found that Council management have a good awareness of the requirements of the guidance and have developed action plans to respond. Full implementation of the guidance will require significant ongoing work. **We recommend that members monitor progress of compliance against the CIPFA/SOLACE guidance.**

(Action Point 10)

Statement of Internal Financial Control

The 2002 Code of Practice for Local Authority Accounting in the United Kingdom (“ACOP”) introduced the requirement from 2002/03 onwards for local authorities to include a Statement on their system of internal financial control (SSIFC). Our responsibility is to provide an external audit view, as opposed to an audit opinion, on whether:

- the SSIFC complies with the requirements of ACOP; and
- the information contained in the Statement therein appears to be consistent with our knowledge we have gained from our normal audit procedures at the Council.

The Council’s disclosures contained in the Statement of Internal Financial Control are consistent with the knowledge gained from our normal audit work and the Statement’s format complies with the requirements of ACOP.

2002/03 Internal Controls Report

An Internal Controls Report was issued to the Council in March 2003. The Council has completed an action plan detailing the individuals responsible for implementing our recommendations and the timetable for completion. We will issue a report on the progress made as part of our 2003/04 audit.

(Action Point 11)

Follow Up Report on previous control matters

Our follow up report on our 2001/02 control recommendations was issued to the Council in February 2003. Of the 11 agreed recommendations made in our 2001/02 Interim Management Letter and Annual Report to Council Members, 7 had been fully implemented, 2 had been partially implemented at the time of our review, and 2 were still to be implemented. None of the outstanding matters were of a business critical nature.

Internal Audit

As part of our statutory audit, we have reviewed the work performed by the Council's Internal Audit Section and assessed its audit planning approach, execution, and reporting. At the time of our audit, the main findings from this review were as follows:

- All assignments appeared to be adequately planned and staffed by appropriately qualified/experienced staff;
- Audit assignments were supported by adequate terms of reference recognising the specific risks facing the department in which the work was focused; and
- The work was adequately documented, subjected to the appropriate level of review and supported recommendations made in reports.

For external audit purposes, we have been able to place reliance on work performed by Internal Audit in the areas of Bad Debts, Stocks, Council Tax, Payroll – travel & subsistence, and Treasury Management.

Performance Indicators

It is the responsibility of the Council to ensure that, as far as practicable, the information which is published is complete and accurate.

There are 65 Performance Indicators (“PIs”) in total, all of which have to be graded as either ‘A’, ‘X’, or ‘FTR’, as follows:

- A** The data appears to be reliable in material respects.
- X** The lack of available systems, and/or reliable data, and/or decision rules has resulted in the Council producing information which, in the auditor’s view is unreliable.
- FTR** The Council has not returned any figures for the indicator as no accurate inventory is maintained. This is classified as a ‘Failure To Report’.

We are pleased to report that all indicators were graded as A.

The quality of systems used for data collection and analysis, and supporting documentation provided to us was of an appropriate standard.

Value for Money

As part of our responsibilities under the Local Government (Scotland) Act 1973, we consider the overall arrangements that have been made by the Council for securing value for money (i.e. Economy, Efficiency, and Effectiveness).

In terms of this responsibility, the following studies have been undertaken in relation to 2002/03:

- Following the Public Pound;
- Early Retirement;
- Commissioning Community Care Services for Older People; and
- Youth Justice.

Following the Public Pound

The Council was requested to complete a questionnaire providing information on the nature and extent of their involvement with arms-length organisations. The questionnaire was completed by the Council and checked for reasonableness by ourselves. No exceptions were noted and the questionnaire was forwarded to Audit Scotland in November 2002.

Early Retirement

The objectives of this study were as follows:

- To establish the extent to which councils have implemented the Accounts Commission's 1997 recommendations arising from the 'Bye Now, Pay Later?' report and complied with key changes contained in the 1998 and 2000 revised regulations;
- To establish the level, type and cost of early retirement during the five year period from 1997/98 to 2001/02; and
- To identify examples of good practice.

East Ayrshire Council was found to be broadly in line with the recommendations of the national report "Bye Now, Pay Later," However, we identified in our report one area where action is required to bring the Council into line with good practice standards.

- The policies for efficiency retirement, redundancy retirement and Added Years, be subject to review to ensure that they comply with best practice guidelines

Our detailed findings were set out in a separate report to the Council issued in June 2003.

Commissioning Community Care Services for Older People

This study looks at the way in which East Ayrshire Council commissions its community care service for older people with a focus on some of the key elements involved in the planning and commissioning these important services.

We have used data collected at a national level to provide a baseline picture of how councils are commissioning community care services for older people. This was supplemented by information we collected from East Ayrshire Council. The nationally and locally collected data were used to look at trends and performance information in commissioning community care services.

The fieldwork for the audit has been completed and a draft report is currently with Audit Scotland prior to it being issued to the Council.

Youth Justice

This follow up audit focused on the extent to which local and police authorities are putting in place specific arrangements to address the offending behaviour of young people. This will include:

- The discharge of statutory responsibilities (eg care plans);
- Adherence to national standards (eg time to submit reports);
- The achievement of standards of good practice (eg effective police warnings).

The fieldwork for the audit has been completed and a draft report is currently with Audit Scotland prior to it being issued to the Council.

Overall Recommendation

Council Members monitor the overall progress made in completing the action points for Value for Money reviews.

(Action Point 12)

Best Value

Best Value was introduced in Scotland in 1997, and a Best Value Task Force was established to develop the framework and timetable for implementing Best Value in Scottish local authorities. The Best Value Task Force included representatives of the former Scottish Office, now the Scottish Executive, the Convention of Scottish Local Authorities (“CoSLA”), and the Accounts Commission.

As part of the auditor’s statutory responsibilities, we are required to satisfy ourselves whether a local authority has in place appropriate management arrangements to secure value for money in its use of resources. With the introduction of the Best Value regime for local authorities, the Performance Management and Planning (“PMP”) audit has been used to review the progress that local authorities are making in implementing the framework set out by the Best Value Task Force.

Separate reports have been issued in respect of the implementation of agreed actions for the PMP2 and PMP3 reviews detailed above. **The status of the actions is as follows: -**

PMP Audit	PMP Audit Area	Recommendations			
		Total Number	Implemented	Partially Implemented	Not yet implemented
PMP 2	Roads Contracts & Operations Services	9	5	4	0
	Home Care Services	8	5	3	0
	Information Technology Services	8	8	0	0
	Corporate Level Services	2	2	0	0
PMP 3	Economic Development Services	9	4	5	0
	Older People’s Residential Care Services	11	4	7	0

8. Arrangements for securing value for money (Continued)

Best Value (Continued)

Members and officers should seek regular updates to ensure that management undertake the required action to complete the partially implemented recommendations.

(Action Point 13)

Appendix 1 – Action Plan

Report Reference	Issue	Agreed Action	Responsible for Implementation	Due Date
1	We recommend that formal and clear guidelines for classifying capital expenditure are developed to ensure expenditure is properly classified as capital or revenue.	This will be done as part of the overall Asset management Strategy Review and implementation of the Prudential Frameworks arrangements from April 2004 onwards.	Director of Development Services (General Services Capital) Directors of Homes and Technical Services (Housing Capital)	June 2004
2	We recommend that the Council undertakes an exercise to identify and record all fixtures and fittings in excess of the de minimus level of £6,000.	This will be done as part of the Asset management Strategy Review which includes the issue of Asset Registers	Director of Development Services (General Services Capital) Directors of Homes and Technical Services (Housing Capital)	June 2004
3	We recommend that all investment properties are valued at open market value on an annual basis.	Agreed	Director of Development Services	Ongoing
4	The Council's recognition and treatment of surplus assets needs to be reviewed to ensure that it complies fully with the requirements of the Capital Accounting Manual	This will be done as part of the overall Asset management Strategy Review	Director of Development Services	June 2004

Appendix 1 – Action Plan

Report Reference	Issue	Agreed Action	Responsible for Implementation	Due Date
5	We recommend that Council management continues to act to increase its level of reserves to maintain a stable financial position.	This will be taken into account in setting the budget for 2004/05	Director of Finance	February 2004
6	We recommend that Council management develop a clear framework that enables the Council to demonstrate compliance with the Prudential Code for the 2004/05 financial year.	This will be done as part of the overall Asset management Strategy Review and implementation of the Prudential Frameworks arrangements from April 2004 onwards.	Director of Finance Director of Development Services (General Services Capital) Directors of Homes and Technical Services (Housing Capital)	March 2004
7	We would recommend that the Council continue to progress with the development of a fully embedded risk strategy for the whole of the organisation.	Agreed	Director of Finance / Director of Corporate Resources	Ongoing
8	We recommend that Members continue to monitor closely the financial position of the pension fund.	Agreed	Director of Finance	Annually

Appendix 1 – Action Plan

Report Reference	Issue	Agreed Action	Responsible for Implementation	Due Date
9	We recommend that the Council monitor the progress of the implementation of agreed control recommendations in relation to mechanism for the prevention and detection of fraud and corruption.	Agreed	Director of Finance / Director of Corporate Resources	March 2004
10	We recommend that members monitor progress of compliance against the CIPFA/SOLACE guidance on Corporate Governance	Agreed	Director of Corporate Resources	Annually
11	We recommend Council management monitor progress of the implementation of agreed control recommendation from the 2002/03 Interim Management Letter.	Agreed	Director of Finance	Ongoing

Appendix 1 – Action Plan

Report Reference	Issue	Agreed Action	Responsible for Implementation	Due Date
12	We recommend that the Council Members monitor the overall progress made in completing the action points for the various value for Money reviews.	Agreed	Relevant Directors	Ongoing
13	We recommend Council Members and officers seek regular updates to ensure that management undertake fully the required action to meet Best Value expectations.	Agreed	Director of Corporate Resources	Ongoing

Appendix 2 – Responsibilities of External Audit

The matters dealt with in this report came to our notice during the conduct of our normal audit procedures which we carried out in accordance with the framework and principles contained within the Audit Scotland's Code of Audit Practice.

As a result, we may not have identified all the issues and matters that may exist. It is the responsibility of the Council and its management to maintain adequate and effective financial systems and to arrange for a system of internal controls. To discharge our audit responsibility we evaluate significant financial systems and associated internal controls and where appropriate, report to management any weaknesses identified. In practice, we do not examine every financial activity and accounting procedure and we cannot substitute for management's responsibility to maintain adequate systems of internal control.

This report is intended to assist the Council regarding its arrangements to implement appropriate controls surrounding the production of certain management information and processing systems. The report does not purport to provide information or advice to any person not associated with the Board and we accept no responsibility to such persons. Specifically, the report should not be interpreted as providing legal advice to the Board or any other person.

The prime responsibility for the prevention and detection of fraud and irregularities rests with the Council. It also has a duty to take reasonable steps to limit the opportunity for corrupt practices. As part of our approach we consider these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity has occurred and remained undetected.

Appendix 3 - Other formal reports submitted during the 2002/03 process (in addition to this Annual Report)

Output	Date	Financial Statements	Governance & Business Control	Performance
Annual Service Plan	December 2002	-	-	-
Following the Public Pound VFM	November 2002			✓
Follow up report on 2001/02 Recommendations	January 2003	✓	✓	✓
Best Value Reports	February 2003			✓
Internal Controls Report	March 2003	✓	✓	
Early Retirement VFM	March 2003			✓
Overall Arrangements and Business Report	October 2003		✓	✓
Youth Justice VFM	October 2003			✓
Commissioning Care Services for Older People VFM_	October 2003			✓
Grant Claims	throughout year	✓		