

**Proposal:  
Provision of an internal audit service to  
Rossendale Borough Council**

**November 2005**



**Lancashire Audit Service**



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## 1. Executive summary

Lancashire Audit Service has provided support to Rossendale Borough Council's in-house internal audit service for almost three years. We are very keen to continue our work with Rossendale, and believe we have the necessary expertise and knowledge to deliver an excellent out-sourced internal audit service.

### A new beginning

Recognising that Rossendale Borough Council will, by April 2006, no longer employ its own in-house team of internal audit staff, Lancashire County Council has been invited to make a proposal for the provision of an internal audit service for the five years from 1 April 2006 to 31 March 2011.

This exercise presents us with a singular, and timely, opportunity to reconsider our service to you and the way in which Rossendale Borough Council and Lancashire County Council's Audit Service can work effectively together for the benefit of Rossendale's local community.

You have already faced significant changes in the way you operate, not least in your move towards a central commissioning role and out-sourcing of most of your operational activities. You will need an internal audit service that can respond to the changing nature of your business as well as to the shifting regulatory demands you face.

In particular the Accounts and Audit Regulations 2003 have now come into full effect. Although you have achieved a lot, there is likely to be more to do to meet the Regulations' requirement to demonstrate a sound system of internal control and effective risk management arrangements. It will also be important that you gain effective assurance over these arrangements and we are well placed to help you do this.

This is an excellent time to build on the work we have already done, and a renewed audit contract will represent a new beginning.

### Your internal audit partner

Like you, we are aiming for a long-term relationship, and are keen to work with you to achieve this, building on what has gone before and developing our service to meet your current and future needs.

We believe that we are ideally placed to provide the internal audit service you need:

- We work within the same local government regime as you. As internal auditors working within the public sector, we are, as a team and as individuals, fully committed to the public services and with excellent knowledge and

experience of auditing in this field. Our service is regularly gauged both internally and externally, and we are highly regarded by the Audit Commission.

- We are local. All members of our team are based in Lancashire, and we are close at hand, and able to respond promptly whenever required.
- Having already worked with you (as well as other district authorities) we are well placed to understand your organisation as a whole, your structures, culture and protocols. Although we are keen to build on this knowledge recognising that the work of a District differs from that of the County, we already have well-established relationships with key personnel within your organisation and a good knowledge of your systems.
- As one of the largest local government internal audit teams in the country, our team is of a high calibre, including CCAB qualified accountants and qualified auditors as well as dedicated support staff. Our team also includes high quality specialists – specifically in IT audit and in responding to fraud and impropriety – to ensure a fully integrated, quality, approach.
- We make a substantial investment in training our staff and in ensuring we keep abreast of new developments.
- We do not exist to make a profit; indeed we are obliged to do no more than break even. As such we believe that we are able to provide unrivalled value for money. We are aware that this is particularly important to you, given the budgetary constraints you face.

### Next Steps

I believe we already have a constructive and supportive partnership with Rossendale Borough Council, but that there is more we do to become a truly effective partner to you. I would like to discuss this further with you, and look forward to presenting the ideas outlined in this proposal to you.

In the meantime, please contact me on 01772 534 898 or Neil Leadbetter on 01772 534 906 if you have any queries that you wish to discuss.

Yours sincerely

**Ruth Lowry**  
Audit Manager  
Lancashire Audit Service

## 2. Your requirements and our responses

You are seeking a modern internal audit service to meet your statutory responsibilities. One that will:

- Independently examine, evaluate and report on the adequacy of your internal controls.
- Work to the most recent standards prescribed by the Auditing Practices Board of the CCAB and other relevant professional bodies.
- Operate in partnership with you and your external auditors.
- Contribute to your wider corporate governance and risk management agenda.

### Our response to your requirements

The approach we already adopted and propose to develop further will support your compliance with the demanding new corporate governance, risk management and compliance regime introduced by the Accounts and Audit Regulations 2003. We will provide you with the assurances you require on the effectiveness of your internal controls.

We will continue to develop audit plans that fully meet your need to obtain assurance specifically over your financial controls. We are keen to enhance this element of our service by the use of modern computer assisted audit techniques that will enable us to focus our resources even more effectively on risks to your financial transactions.

However, we would like to contribute robustly to the development of your governance, risk management and control processes and to be a key partner in delivering the assurance you require across the whole range of your activities. We recognise the challenges in undertaking this where your operational activities have been substantially out-sourced and note that much of our work will involve the audit of revenue contracts with other organisations.

### A modern internal audit service

We can provide you with a modern, effective, internal audit service, and in particular one that is compliant with:

- CIPFA's "Guidance on Internal Control and Risk Management in Principal Local Authorities and Other Relevant Bodies to Support Compliance with the Accounts and Audit Regulations 2003", and
- CIPFA's "Code of Practice for Internal Audit in Local Government in the United Kingdom – November 2003".

CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom 2003 defines internal audit as:

*“an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment, comprising risk management, control and governance by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.”*

We will deliver this. In particular:

- We believe internal audit is a valuable independent tool to assess risk management practices and internal controls. Sometimes this means that we will deliver uncomfortable messages to your managers, but we will do this in a **sensitive and supportive** way. We will encourage your staff and managers to input into our work with us to develop acceptable and achievable recommendations. There will be no surprises in our internal audit reports when they go to your Audit and Performance Management Overview and Scrutiny Committee (“Committee”).
- Our core internal audit seeks to apply a rigorous **risk-based approach** to evaluating the adequacy and effectiveness of your internal controls. We are developing this further to extend our understanding of the non-financial controls underpinning your service delivery, as well as financial controls.
- We will give you **assurance** over the way you manage the risks of your activities as they develop, and then give further assurance by advising on the controls operating when changes have been implemented.
- At a time when corporate governance requirements are changing and requiring ever more robust and open disclosures, we will bring **senior support** to you and propose to schedule regular meetings with you to achieve this.

This approach demonstrates our commitment to a **genuine partnership** between our internal audit team, and your management team.

In the remainder of this document, we explain in more detail the team that we propose to work with you, the approach we will take to our work, and our expected fees for this work.

### 3. Our team

Our team is dedicated both to working in the public sector, and to internal audit – we do nothing else.

We set out below our team and experience. Whilst you may be familiar with Neil Leadbetter you will notice that his role has been modified to reflect the amendments we are already making to the nature of the service we provide. Specifically, we are keen that Rossendale receives the senior input that it deserves. Neil has already become more involved in planning our programme of work than formerly, and he and Ruth will provide more visible points of contact for your senior staff, ensuring that we engage credibly with your management team.

#### Head of Internal Audit

##### Ruth Lowry

- Quality and contractual matters
- Shapes our overall audit approach
- Attends selected Committee meetings
- Assures client satisfaction
- Attends quarterly meetings with management
- Shapes the overall annual audit plan
- Reviews and shapes the scope and objectives of each audit review
- Reviews each report as it is drafted and finalised

#### Principal Auditor

##### Neil Leadbetter

- Attends Committee meetings
- Attends quarterly meetings with management
- Develops annual and rolling work programmes
- Sets the objectives and scope of each audit review
- Manages team performance
- Reviews fieldwork and draft reports, re-directing our work as appropriate

#### Senior Auditor

##### Currently being recruited

- Project manages internal audit programme delivery
- Plans and project manages individual projects
- Reviews fieldwork and draft reports
- Develops the scope of individual reviews
- Reviews fieldwork and drafts reports
- Provides support to Head of Internal Audit and Principal Auditor

### **Ruth Lowry – Head of Internal Audit**

Ruth is Lancashire Audit Service's Audit Manager. A fellow of the Institute of Chartered Accountants in England and Wales, she has managed Lancashire County Council's internal audit service since September 2004, and has previously provided internal audit services to a variety of governmental and other organisations through her earlier service as a senior manager with PricewaterhouseCoopers and its predecessors.

Ruth will act as your Head of Internal Audit, assuring your satisfaction and ensuring the quality of our service to you. She will provide high level planning input, liaising with your senior management team, and attending Committee meetings as required.

### **Neil Leadbetter – Principal Auditor**

A member of the Chartered Institute of Public Finance and Accountancy, Neil has worked within Lancashire County Council for over 20 years.

Neil has worked at a senior management level within Lancashire Audit Service for the last 17 years, and has managed the internal audit plans of all the service directorates of the County Council, as well as the corporate centre.

In addition to his role as the Principal Auditor for Rossendale Borough Council, Neil is also currently responsible for the management of Lancashire Audit Service's other district authority clients, including Wyre and Chorley Borough Councils.

Neil will act as manager of our internal audit service, planning our overall programme of work, project managing the delivery of our audit programme, planning and managing individual projects, and reviewing our fieldwork and reports. He will attend your Committee and any other relevant meetings.

### **Other members of our audit team**

Lancashire Audit Service is currently recruiting additional staff at senior levels, reflecting the changes in our overall audit approach that require more senior input to our service. In particular we are recruiting the Senior Auditor who will work closely with Neil and Ruth to serve Rossendale Borough Council.

Wherever possible and appropriate we seek to ensure that the same members of staff are repeatedly employed on our engagement with you. However, to further develop their skills base, and to widen the base of staff available to provide continuity to you for the medium term, we do not expect to provide a static team. The junior members of our team may therefore be drawn from our wide pool of staff.



### Grade mix

We set out below the expected average mix of our team, on the basis of the indicative days we have set out in Section 4, with the relative time commitments being expressed as a percentage. The Principal and Senior Auditors time includes both our core team and our IT specialists.

Grade	Expected % input
Head of Internal Audit	3%
Principal Auditors	12-20%
Senior Auditors	25-35%
Audit team members	50-55%
Total	100%

### Continuity

During the life of the internal audit contract, the mix of our audit team will depend to some extent on the results of the annual risk assessment and the internal audit plan that is subsequently agreed. That is, more senior team members will work on higher risk areas, including any special investigations and some aspects of systems and organisational development.

### Our Equal Opportunities policy

Lancashire Audit Service is fully committed to equal opportunities. Our employees are diverse and have been chosen for their experience, potential and personal attributes regardless of gender, sexual orientation, marital status, age, race, colour, nationality, ethnic origin, religion or disability.

## 4. Our approach

We set out in this section our method and approach to providing you with the modern, effective, internal audit service you require, at a fee you can afford. However, we draw attention to the following key elements of our proposed approach to our work for Rossendale Borough Council:

- The introduction of **regular meetings** of our Principal Auditor and/ or Head of Internal Audit with the Chief Executive and Director of Resources. We have made a greater time commitment than in previous years to input from your Head of Internal Audit and Principal Auditor.
- **Exposure** to the other members of your management team to draw on their interests and concerns in developing our core internal audit plans. For example, if possible, we could attend relevant management team meetings, or internal planning days.
- We will meet with the Chair of the Audit and Performance Management Overview and Scrutiny Committee at least annually to **receive feedback** on our performance and contribution.
- We will **integrate our approach** with the Audit Commission and other assurance providers to avoid unnecessary duplication of effort.
- We will deploy a **rich mix** of staff resources, enabling us to focus effectively on your higher risk areas and reduce the level of junior auditor's time spent on relatively low risk areas. We will develop our investment in the use of modern data interrogation techniques to focus our systems and probity work on areas where greater attention is warranted.

### Internal Controls Assurance

The Statement on Internal Control requires you to consider and report on your risk management practices; the starting point for this is an understanding of the key risks to achieving your objectives. You have already begun to develop this understanding, but are aware of the need to formalise this.

A risk-based approach has always been the cornerstone of our methodology, although until recently the focus of our approach has been predominantly financial. With the requirement to produce a Statement on Internal Control, driven by the Accounts and Audit Regulations 2003, the scope of our internal audit programme is already expanding to include operational areas.

We will under-pin this shift of emphasis by aligning our work with your own organisation-wide risk assessment.

We understand that you have recently adopted a risk management strategy and are already demonstrating active risk management, although as you amend your business planning process you will have to develop your strategy and process further. This work will be important to us as the start-point of our risk assessment, which will drive our strategic audit programme.

We will therefore ensure that there are clear, transparent links between the risk framework and the resultant internal audit plan. We believe this approach is the most effective and efficient way to ensure that you achieve best value out of your limited assurance resources, and is consistent with the corporate governance and risk management agenda in local government.



Our approach can be broken down into four key stages:

- I Overall engagement planning
- II Detailed planning and execution
- III Reporting and completion
- IV Quality assurance.

We set out our approach to each of these stages in turn below.

### **Stage I – Overall engagement planning**

We aim to fully utilise your own risk assessment, working with you to develop this. This ensures that our audit resources are focused on your key risks and operational issues, and that our approach meets both professional auditing standards, and the standards required to enable us to support your compliance with the Accounts and Audit Regulations 2003.

The aim of the strategic plan is to provide a structured programme of audit coverage to ensure that our work covers your financial and operational risk areas and takes account of potential developments. From the work undertaken we are able to give an overall audit opinion annually on your risk management framework and your control environment.

It is also vital that we liaise with the other agencies involved in assessing elements of your operational activities, as well as understanding what other internal assurance you are able to gain over your operations.

This reduces as far as possible the risks over over-auditing and an undue focus on one area at the expense of more fundamental areas of operation.

Engagement planning does not cease once the audit plan has been formed. We will remain close to you and to developments in your business, so that we will be able to assess with you the impact of changes during the year on your risk profile. If necessary, and with mutual agreement we will revise our plans,

We will take this opportunity of a renewed contract to reassess with you your preference for communication and liaison. We propose regular (possibly quarterly) meetings with the Chief Executive and the Executive Director of Resources. We will maintain notes of these meetings, including action plans, and share them with you so that we all have a clear understanding of progress during the year.

#### ***Strategic internal audit plan***

We recognise that your audit resources are limited and as part of this process we will need to discuss with you where you will draw assurance from in relation to particular risks. This will not only impact on whether we conduct an internal audit in a particular area, but also how we will provide you with appropriate assurance.

This approach will ensure that you fully meet your responsibilities under both section 151 of the Local Government Act 1972, and Accounts and Audit Regulations 2003.

#### ***Assurance over your financial data***

Assurance over your financial data remains at the core of our audit approach. We will continue to undertake the traditional systems-based audits you will recognise. However, we have already begun

to develop our use of computer assisted audit techniques to enhance the assurance we are able to provide, and propose gradually to make this a key element of our approach.

Computer-based interrogation of your data involves mining the whole of any given data population – for example your payroll transactions – and testing for certain criteria, such as duplicate names or overtime payments above a defined level. These criteria represent your control objectives, for example that employees are not included more than once on the system, or that excessive overtime is not being worked. We would also seek to compare databases, for example confirming that each payroll transaction is matched to a valid employee on the personnel database.

In this way, computer assisted audit will enable us to identify areas where there appear to be exceptions to your control objectives. Having considered the whole of your data population, gaining much greater audit coverage than was traditionally possible, we will concentrate our attention on the exceptions.

This approach requires us to clearly state the control objectives of the systems we are considering and to agree our expectations with you in advance. You will therefore very clearly understand what assurance we will provide.

#### ***The National Fraud Initiative***

We have been part of this data matching initiative for some time now and propose to continue this. This initiative serves to extend the computer assisted audit work described above through a comparison of your payroll and pensions data with that of over 300 other Authorities and external Agencies.

#### ***Computer audit***

You are reliant on the effective operation of a controlled general computer controls to ensure the security and robustness of your financial and other data. Whatever our approach to your internal audit, whether we rely on computer assisted audit techniques or traditionally-defined systems audits, it will be necessary periodically to test the operation of your general computer controls.

We propose that our dedicated internal computer audit team will undertake this testing.

#### ***Indicative plan***

We have developed an indicative plan of work under this approach, to illustrate the way in which our proposal could work. Clearly we will work with you to ensure that our plan will meet your needs, taking account of the matters of greatest concern to you.

It should also be noted that a detailed scoping of your specific requirements from 1 April 2006 has not been performed on a project-by-project basis. During our planning stage of each assignment, each project will be scoped and reconfirmed with

relevant management, and the detailed resource requirements formally agreed.

Our indicative plan for three of the five years is shown below.

	2006/07 Days	2007/08 Days	2008/09 Days
<b>Risk assessment and strategic planning</b>	7	7	7
Core financial systems reviews	78	70	50
General computer controls	40	20	20
Response to fraud/ impropriety contingency	20	20	20
<b>Section 151 officer assurance</b>	<b>138</b>	<b>90</b>	<b>70</b>
Focussed reviews: for example		120	120
• Consolidation of core functions/ governance	50		
• ICT services contract	37		
• Environmental services	32		
<b>Additional assurance to meet the requirements of the Statement on Internal Control</b>	<b>119</b>	<b>120</b>	<b>120</b>
<b>Follow up of completed reviews</b>	<b>15</b>	<b>15</b>	<b>15</b>
Contract management	3.5	3.5	3.5
Committee and other meetings	4	4	4
Liaison with senior management	16.5	16.5	16.5
Liaison with the Audit Commission	3	3	3
Central reporting (annual and periodic progress reports)	10	10	10
Ad hoc advice and support	11	11	11
<b>Audit management</b>	<b>48</b>	<b>48</b>	<b>48</b>
<b>Total audit days</b>	<b>327</b>	<b>290</b>	<b>280</b>

## Stage II – Detailed planning and execution

### *Planning*

We undertake a detailed planning exercise for each review, which includes:

- Identifying the key personnel on your management team and within the review area;
- Undertaking detailed scoping of the review;
- Discussing the key risks and expected controls with your managers to agree the audit approach; and
- Developing and agreeing terms of reference for the review.

This approach enables your management team to understand the assurance we will give on the key risks they are facing, the purpose of the internal audit review and the added value they can receive from the internal audit.

### *Partnership*

We are also keen to establish partnering arrangements for specific reviews, whereby a member of your team acts as a sponsor to the internal audit team. The sponsor will work closely with the audit team during the review, ensuring that the auditors fully understand the issues you face as well as enabling our team to access appropriate information promptly. In turn the sponsor will gain an understanding of the auditors' concerns, and our approach, and ensure that we are appropriately pragmatic as well as robust in our work.

## Stage III – Reporting and Completion

### *Audit Reports*

We prepare detailed audit reports for each piece of work that we do. We apply a 'no surprises' approach to reporting by ensuring that our findings and recommendations are discussed before we draft our report. We would like the opportunity to enhance this further by using the partnership approach set out above.

Our findings are therefore understood and our recommendations are developed in partnership with management. The resulting action plans are therefore both relevant and practical.

Our reports direct the attention of the Committee to key findings whilst providing detailed findings and recommendations for implementation by management. The recommendations are graded, as agreed with key personnel within your organisation, in order to ensure actions are appropriately prioritised.

The three levels of recommendations we propose are:

- **High:** Critical in that failure to address the issue or progress the work would lead to one or more of the following occurring: loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. *Remedial action must be taken urgently.*
- **Medium:** Less critical but failure to address the issue or progress the work could impact on operational objectives and should be of concern to senior management. *Prompt specific action should be taken.*
- **Low:** Areas that individually have no major impact on achieving objectives or on the work programme, but where combined with others could have an effect at the process level, which could give cause for concern. *Specific remedial action is desirable.*

#### ***Robust follow-up process***

Our Internal Audit plans include time to follow-up the implementation of our audit recommendations. This is an essential part of the internal audit process to ensure that control improvements are achieved. The results of our fieldwork together with revised management action plans (if required) are reported to the Audit and Standards Committee.

#### **Stage IV – Quality Assurance**

Our approach to quality assurance is detailed at Section 6.

The Head of Internal Audit or Principal Auditor review all of our reports, and our Principal Auditor and Senior Auditor review all internal audit work performed, including on-site reviews of all audit projects.

#### ***Liaising with your External Auditors***

We provide internal audit services to a number of organisations and we are fully conversant with external audit requirements and the need for close co-operation between your internal and external auditors, as well as with other inspection agencies.

We already work with your external auditors, the Audit Commission, to maximise your total audit resource. We have developed a positive relationship with them and, through sharing our planning processes we have assisted the Audit Commission, which has been able to place reliance upon our work.

We aim to time our visits not to coincide with other agencies so as to avoid placing undue burden on your staff.



## 5. Fees and contractual matters

Fair and reasonable pricing is a principle that achieves a favourable outcome for both parties to any professional relationship.

### Assumptions underpinning our fee quote

Our experience is that to achieve desired outcomes from internal audit projects entails a number of critical factors:

- Clear scoping and agreed deliverables
- Appropriate mix of senior and more junior staff in fieldwork
- Effective communication and consultation
- Focus on effective solutions in partnership with you.

Above all, to convey audit results, analyse the implications for you, and to develop tailored practical solutions, a significant proportion of Audit Manager, and Principal Auditor time is factored into the service delivery and pricing structure we have outlined below.

### Our fee

Aware of your budgetary constraints, we will seek to build on our knowledge of your organisation and reduce our audit inputs over time where possible. On the basis of the indicative audit plan for 2006/06 included in Section 4, we expect that our fee will be approximately **£97,000** for **2006/07**. Similarly on the basis of the indicative plans for the following two years, which will take account of the additional information and involvement we will gain in 2006/07, our fee is likely to range **between £80,000 and £90,000 per annum**.

Our average daily rate for 2006/07 is calculated as **£296**.

We propose to increase our daily rates by the level of inflation applicable to the County Council's cost base for each year of our contract, (subject only to unforeseen eventualities that may require us to devote substantial additional resources to our engagement with you). We will agree this with you on an annual basis.

In addition we expect to charge expenses of approximately **£5,100** per year to cover travel to Rossendale. (We will agree with you the basis on which we recharge our out-of-pocket expenses.)

We will gladly share with you the information from which these figures have been calculated. All figures are exclusive of VAT.

We set out below our planned staff inputs, which will enable us to work to the indicative plan provided in Section 4 above.

### Planned staff inputs

Audit year	2006/07	
Total audit days	328	
Input by:	Days	%
Audit Manager	10.5	3.2
Principal Auditor	53	16.2
Senior Auditors	100	30.6
Audit team	163.5	50
	327	100

This schedule has been calculated on the basis that we do not exist to make a profit, or to subsidise you; our daily rates include only our salaries and on-costs.

Our daily rates for each grade of staff we expect to use on this contract are set out below.

	Daily rate at cost (2006/07) £
Audit Manager	860
Principal Auditors	460
Senior Auditors	290
Audit Team members	210

### VAT

Our fees are stated exclusive of VAT, which is chargeable at the standard rate.

### Contractual matters

We will agree with you a letter of engagement that sets out the nature of the agreement between us including contractual terms.

## 6. Quality

Lancashire Audit Service operates to strict quality assurance requirements and to professional standards laid down by CIPFA, IIA and the Auditing Practices Board. These standards are contained, and translated into specific operational practices, in our Audit Manual.

The latest Audit Commission review (reported in August 2004) of the service provided by Lancashire Audit Service to your organisation concluded that:

*“Internal Audit (IA) meets the standards of the CIPFA Code of Practice for IA in Local Government in the United Kingdom and delivers a good standard of service”.*

*“The effectiveness of IA, as part of the overall control environment, provides assurance to the S151 officer that financial control is effective and re-affirms the reliance that we, as external auditors, can place on its work”*

We intend to maintain this assessment, and to provide the assurance that both you and the Audit Commission require.

### **Our quality assurance programme**

All our work is rigorously reviewed under our internal quality assurance regime. This involves detailed reviews of our audit work whilst it progresses, and reviews of our reports before they are report issued.

In addition we employ a process of periodic peer review on a sample basis (as required by the CIPFA Code of Practice 2003) to ensure consistent standards are operated within Lancashire Audit Service as a whole.

Quality assurance is further enhanced by client satisfaction surveys and regular liaison with key personnel within your organisation, with whom we expect to have open discussions about our performance.

### **We are committed to training and development**

All of our staff have a relevant accountancy or internal audit based qualification; almost half of the team hold qualifications with the CCAB bodies.

The team has wide practical experience and is backed by our commitment to schemes of continuing professional development. Neil attends the CIPFA annual audit conference each year, and our team attends the annual CIPFA regional audit training.

We hold the Investors in People award as well as having, as part of the Finance Group achieved Registered Employer status under CIPFA's Employer Accreditation Scheme. We are committed to being recognised as a best practice employer and to providing a first-rate level of support to staff training. We support staff training towards a range of professional qualifications, including membership of CIPFA and the Institute of Internal Auditors.

## 7. Our client base and references

We provide internal audit services to a number of local authorities and other organisations.

We note below the details of two other district authority clients who has agreed to act as our referee, and our external auditor (the Audit Commission).

### **The Audit Commission**

Mike Thomas  
Audit Relationship Director

The Audit Commission  
Aspinal Close  
Middlebrook  
Bolton  
BO6 6QQ

Telephone: 01204 877058

### **Wyre Borough Council**

Richard Thomas  
Audit and Corporate Risk Manager

Wyre Borough Council  
Civic Centre  
Breck Road  
Poulton-le-Fylde  
Lancashire  
FY6 7PU

Telephone: 01253 887 372

### **Chorley Borough Council**

Garry Barclay  
Audit & Risk Manager

Chorley Borough Council  
PO Box 22  
Union Street  
Chorley PR7 1AL

Telephone: 01257 515468