

Annual Audit and Inspection Letter

March 2008



# Annual Audit and Inspection Letter

**Lancashire Combined Fire Authority**

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles:

auditors are appointed independently from the bodies being audited;

the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and

auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

### **Status of our reports**

This report provides an overall summary of the Audit Commission's assessment of the Authority, drawing on audit, inspection and performance assessment work and is prepared by your Relationship Manager.

In this report, the Commission summarises findings and conclusions from the statutory audit, which have previously been reported to you by your appointed auditor. Appointed auditors act separately from the Commission and, in meeting their statutory responsibilities, are required to exercise their professional judgement independently of the Commission (and the audited body). The findings and conclusions therefore remain those of the appointed auditor and should be considered within the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission.

Reports prepared by appointed auditors are:

- prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission; and
- addressed to members or officers and prepared for the sole use of the audited body; no responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.

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## Key messages

- 1 During 2007 Lancashire Combined Fire Authority was able to demonstrate sufficient evidence of change and improvement for the Audit Commission to undertake a new Corporate Assessment. The review was carried out in January 2008 and will determine whether re-categorisation of the overall Comprehensive Performance Assessment score is appropriate, with results reported separately to the Authority later this year.
- 2 Our Direction of Travel assessment concluded that Lancashire Combined Fire Authority is improving strongly in its priority areas with 85 per cent of key performance indicators having improved over the past 3 years and good progress has been made in the delivery of the national fire and rescue framework. The Authority has a strong focus on delivering community fire safety, and works well with crime and disorder reduction partnerships and Local Strategic Partnerships across the county.
- 3 Positive progress has been made in delivering community fire safety projects and there have been improvements in the approach to home fire safety checks.
- 4 The Authority demonstrates a good knowledge of local communities and is effective in ensuring community safety work reaches people at highest risk. The Authority continues to make strong contributions to delivering wider community outcomes through effective partnership working.
- 5 There have been recent revisions to the Authority's objectives to increase the emphasis on building stronger, healthier and more sustainable communities. It is developing a new performance framework to support these with new performance indicators to enable it to more effectively measure its contribution to wider community outcomes and LAA outcomes.
- 6 The Authority is continuing to improve Value for Money, delivering significant efficiency savings and there has been a continuing resource reallocation from high cost areas through the Integrated Risk Management Plan process.

### **Accounts and value for money conclusion (VFM)**

- 7 We issued an unqualified opinion on your accounts on 28 September 2007.
- 8 We are required to reach a conclusion to assess whether the Authority has in place adequate arrangements to achieve value for money through the assessment of 12 specified criteria. We are able to place reliance on much of the work carried out as part of the Use of Resources assessment when reaching the VFM conclusion. Our conclusion is that the Authority does have adequate arrangements in place.

### **Use of Resources**

- 9 The Authority was again assessed as achieving an overall score of 3 out of 4 under the use of resources assessment, performing consistently above minimum standards.

- 10 Our assessment noted that improvements have been made to internal control arrangements following the investigation of a budget overspend relating to the refurbishment of a number of fire stations. The Authority have been in negotiation with the contractors involved and the outcome of these discussions reported to Members and any losses minimised.

## **Action needed by the Authority**

- 11 We set out below the specific actions we recommend that the Authority undertakes to help ensure that improvement continues.
- Demonstrate that risk management arrangements are embedded within corporate business processes.
  - Build on the improvements made to asset management arrangements and demonstrate that arrangements are embedded and delivering improved outcomes.
  - Review the remaining improvement actions identified from the use of resources review and consider what action is required to both secure further improvement and to ensure that current performance is maintained.
  - Continue to identify further opportunities to improve Value for Money, particularly the development of comparisons of service cost and performance to help identify opportunities to improve VFM.
  - Ensure that the Authority has effective arrangements in place to meet the challenge and requirements of the new performance assessment framework under the Comprehensive Area Assessment.

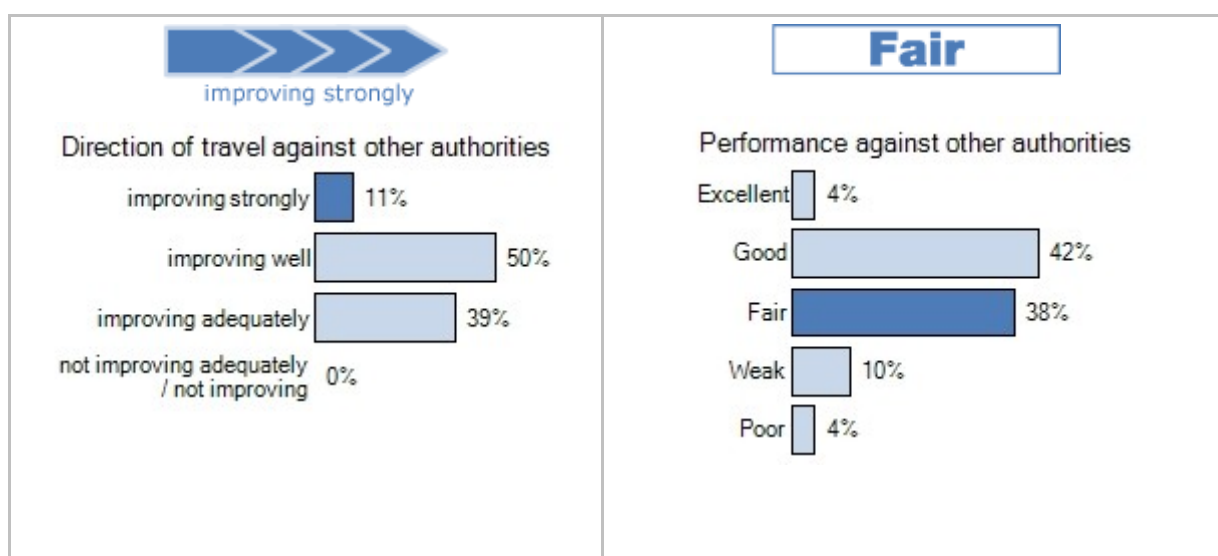
## Purpose, responsibilities and scope

- 12 This report provides an overall summary of the Audit Commission's assessment of the Authority. It draws on the most recent Comprehensive Performance Assessment (CPA) and Direction of Travel review and from the findings and conclusions from the audit of the Authority for 2006/07.
- 13 We have addressed this letter to members as it is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money. We have made recommendations to assist the Authority in meeting its responsibilities.
- 14 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk).
- 15 As your appointed auditor I am responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, I review and report on:
  - the Authority's accounts;
  - whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
  - whether the Authority's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 16 This letter includes the latest assessment on the Authority's performance under the CPA framework, including our Direction of Travel report. It summarises the key issues arising from the CPA.
- 17 We have listed the reports issued to the Authority relating to 2006/07 audit and inspection work at the end of this letter.

## How is Lancashire Combined Fire Authority performing?

- 18 The Authority was assessed as Fair in the Fire and Rescue Comprehensive Performance Assessment carried out in 2005. This assessed authorities on their corporate management, their achievements, community fire safety and how they planned to respond to incidents through their Integrated Risk Management Plan (IRMP). It did not consider tactical management of emergency response.
- 19 During 2007 the Authority was offered the opportunity to be re-categorised under CPA. It was able to demonstrate sufficient evidence of change and improvement for the Audit Commission to undertake a new Corporate Assessment. This review was carried out in January 2008 and will determine whether re-categorisation of the overall CPA score is appropriate. The results of this assessment will be reported separately to the Authority later in the year.
- 20 The following chart shows the latest position across all Authorities. We are updating these assessments for authorities where there is evidence of change

### Overall performance of authorities in CPA



## The improvement since last year - our Direction of Travel report

### Lancashire Fire and Rescue Service is improving strongly

#### What evidence is there of the Lancashire Fire and Rescue Service improving outcomes?

- 21 Lancashire Fire and Rescue Service (FRS) is improving strongly in its priority areas. Overall, 85 per cent of key performance indicators have improved over the past 3 years, though some of these are from a low base. The FRS is the 13th most improved service when compared to other fire authorities nationally. LFRS has shown consistent and marked improvement in reducing fire deaths and injuries, accidental dwelling fire and deliberate primary and secondary fires. Between 2003/04 and 2005/06 fire deaths and injuries reduced by 43 per cent and 34 per cent respectively which is significantly higher than national average reductions of 25 per cent and 22 per cent. The rate of improvement is from a low base and has slowed in 2006/07 but still remains greater than the national average with the exception of deliberate secondary fires which have increased at a greater rate than nationally. Citizen satisfaction with the fire and rescue service overall is high at 70 per cent, the 6th highest satisfaction rate of all fire authorities.
- 22 Progress in delivering the national fire and rescue framework is good. The FRS has a strong focus on delivering community fire safety, and works well with crime and disorder reduction partnerships (CDRPs) and Local Strategic Partnerships (LSP's) across the county. It is a key contributor to the Northwest Fire Control project and plays a full part in the Lancashire Resilience Forum<sup>1</sup>.
- 23 The FRS has improved its approach to equality and diversity, continues to implement the Integrated Personal Development System (IPDS) and is embedding performance management more effectively, with arrangements in place to track individual performance in meeting corporate priorities. Day crewing systems have been reviewed with more flexibility and improved productivity and efficiency as a result. Building on the introduction of a salary scheme for retained staff introduced last year, the FRS now gives retained staff opportunities to work extra days on Integrated Risk Management Plan (IRMP) related activities and has created a pathway to whole time employment. Through a sustained focus on improvement the FRS has delivered its year 3 IRMP projects and is now focusing on refining resource deployment further to meet known risks.

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<sup>1</sup> Resilience forums are partnership bodies where organisations work together to improve emergency preparedness.

- 24 Positive progress has been made in delivering community fire safety projects. The FRS has a good understanding of the 'cause behind the cause of fires' as a result of the work of incident intelligence officers and uses this information effectively to improve and target its community fire safety work. Community fire safety work is well managed through an annual 'campaign calendar' which enables effective planning and allocation of resources.
- 25 The FRS has improved its approach to home fire safety checks (HFSC). It recognises that all partners share a focus on areas of deprivation and common topic areas, for example alcohol and smoking and so has extended HFSC to incorporate health messages through a 'Signpost' initiative. Signpost is delivered across the county and involves a wide range of partners who give advice on partner services. For example when carrying out HFSC the FRS give advice about smoking and alcohol services and similarly health partners give advice about HFSC. This integrated approach makes best use of partner resources to spread fire safety messages and enables a larger number of people to receive HFS information.
- 26 The impact of the FRS preventative work is demonstrated through reducing risk levels with the level of fire risk in both very high and high risk super output areas<sup>1</sup> (SOA's) reducing by 18 per cent. This means that the FRS is able to better target its work in the remaining high risk areas. Improved evaluation of community safety schemes and tracking of the ethnicity of victims of fire enables the FRS to better assess the impact of its work with different minority ethnic communities.
- 27 LFRS is developing its contribution to improving road safety with partners. It chairs the Lancashire Road Safety Partnership and has run effective road safety campaigns including 'Check it don't chance it' a campaign to check car restraints (child car seats) across the county. This identified that 60 per cent of the restraints were fitted incorrectly. The campaign was delivered at local shopping centres to ensure parents were easily able to access advice. The FRS has encouraged the take up of automatic number plate recognition by CDRPs. This has enabled it to identify untaxed cars which can be removed from streets to reduce the incidence of deliberate vehicle fires. As a result of this approach deliberate vehicle fires have reduced by 30 per cent in one district over an 18 month period.
- 28 LFRS continues to make strong contributions to delivering wider community outcomes through effective partnership working. Examples include:
- working with partners in Blackpool to address underlying causes of accidental dwelling fires through giving alcohol harm reduction messages at Christmas with a reduction in dwelling fires of 53 per cent as a result;
  - working with ELEVATE, the housing market renewal pathfinder to reduce rising numbers of fires in empty properties in Burnley; and
  - delivering a 'Health in the home pilot project' with South Ribble LSP to deliver joined up services to people aged over 65.

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<sup>1</sup> Super output areas have been developed by the Office of National Statistics. They were created to improve small area statistics by developing a more consistent geography

- 29 LFRS has a good knowledge of local communities and is effective in ensuring community safety work reaches people at highest risk. It has developed strong relationships to support migrant workers and is sharing knowledge and good practice well with partners to promote better understanding of their needs. It is the first FRS to sign up as a partner to Migrant Workers North West, an organisation that provides rights advice and is advising the Migration Impacts Forum (a Home Office and CLG partnership). To increase access and understanding it has employed a Polish speaking community safety practitioner, has provided fire fighters with laminated cards with key phrases in Polish and has translated HFSC advice for inclusion in welcome packs for new residents. English as a second language classes are run from fire stations. These approaches help to break down barriers and increase the take up of fire safety messages.
- 30 LFRS continues to build on its positive relationship with black and minority ethnic (BME) communities. It has a programme in place to raise awareness of fire risks in kitchens during the month of Ramadan. As a result of this the service has been successful in increasing the number of Moslem families for whom HFSC have been carried out. To increase the impact of the programme the service is using female volunteers from the local madrassa. It is also broadcasting HFSC messages via loudhailers at local Mosques during Friday prayers to increase awareness and has developed a safety project to educate local residents travelling to Saudi Arabia to perform Hajj. Other recent service improvements to increase access to community fire safety information include mainstreaming pilot emergency services community support officers to increase access in rural areas, and introducing language line and SMS texting for deaf people.
- 31 The FRS is making progress in achieving a diverse workforce. In its recent fire fighter recruitment exercise it built on past positive action initiatives to encourage applications from retained staff, women and black and minority ethnic communities. It used open evenings, targeted advertising and provided support for people to complete application forms. As a result of the 25 people recruited 6 came from retained staff, 6 were women and a further 2 came from BME communities. Following this success the FRS is working to raise the profile of equality and diversity in resulting retained vacancies through redesigning the application form and interview test to build in a requirement for candidates to demonstrate an understanding of equality and diversity issues.
- 32 The FRS is continuing to improve Value for Money. The Authority has delivered significant efficiency savings in excess of national targets for the service, with £1.9million cashable efficiency savings and £2.6 million non cashable efficiency gains achieved in 2006-07. There has been a continuing resource reallocation from high cost areas through the IRMP process. This has allowed investment in prevention and protection on the basis of savings from the review of operational response, with improved outcomes on community fire safety.

**How much progress is being made to implement improvement plans to sustain future improvement?**

- 33 The FRS has comprehensive strategies and plans with a comprehensive planning framework in place which addresses risk at a local level. District plans are in place with annual risk assessments and annual updating of district profiles. It has improved corporate planning with better involvement of staff in decision making, improved learning from projects and more efficient SMT agenda planning.
- 34 Following a recent review of corporate planning the fire authority has revised its objectives to increase the emphasis on building stronger, healthier and more sustainable communities. It is developing a new performance framework to support these with new performance indicators to enable it to more effectively measure its contribution to wider community outcomes and LAA outcomes, for example young people not in education, employment or training, NEETS (through eg Princes Trust programmes) and community cohesion. To complement the new system local performance indicators are being developed at station level to reflect the corporate framework. This approach will enable the FRS to better manage its performance in meeting shared partner objectives across the county as a whole.
- 35 The FRS's effectively monitors the impact of its work to reduce risk. Risk mapping shows changes in risk at SOA level mapped against community safety activity, enabling the service to measure the impact of what they do at both station level (HFSC's) and departmental level (campaigns done by community fire safety). The FRS is responding to known risk, for example there is an increasing student population which they know has resulted in increasing numbers of fires in student accommodation. As a result the service is carrying out student safe campaigns during fresher week.
- 36 The FRS communicates effectively with partners, for example it has consulted them about the changes to its vision and priorities and consults well with residents through scrutiny committees. Partnership working overall is strong, the FRS is viewed by partners as a community focussed, committed and valued partner. The FRS makes a good contribution to the Regional Management Board and leads on one of the six work streams, common services and acts as advisor on HR.
- 37 Leadership and strategic direction are clear. Members of the CFA now have an increased focus on performance management through a new Performance Committee. Improved performance reporting provides members with information about how the FRS compares nationally and supports their drive to see a step change in improvement with improved quartile positions as well as sustaining the FRS trend for reducing fire deaths and injuries and deliberate primary and secondary fires.

## 12 Annual Audit and Inspection Letter | How is Lancashire Combined Fire Authority performing?

- 38 The FRS continues to maximise its capacity to deliver its plans. Sickness absence is low. The FRS is involved in all 3 local area agreements (LAAs) in the county with stretch targets for reducing fire deaths and injuries which potentially could attract £3.1m in reward grant. It is on track to meet targets for all of these. It has secured external funding to support its community safety activity. Funding from Blackpool and Blackburn LAAs is in place for three Firebreak courses and Lancashire LAA funding supports 3 community fire safety training posts. These provide training for LFRRS staff and partner agencies. This approach enables LFRRS to spread its community fire safety messages more widely within other organisations.
- 39 The FRS provides good development support for staff. It has carried out assessment development centres and instigated development and training programmes as a result. Development opportunities are open to all staff. Retained staff have the opportunity to transfer to whole time employment and 2 have progressed to crew manager posts. Management development training is wide ranging. The FRS has accredited programmes in place for supervisory staff and is developing a distance learning modular programme. Middle managers can access a foundation degree delivered with Bradford University and coaching and mentoring opportunities.
- 40 The FRS is currently self assessing at Level 3 of the equality standard and has been externally assessed at the end of November 2007 which confirmed this internal assessment. The independent external assessor concluded that the service was performing "strongly" at Level 3. The FRS integrates equality and diversity within the service with specific objectives for staff and responsibility for equality impact assessments allocated to Service Management Team members.

## The audit of the accounts and value for money

- 41 As your appointed auditor I have reported separately to the Audit Committee on the issues arising from our 2006/07 audit in our Annual Governance report in September 2007 and have issued:
- an unqualified opinion on your accounts
  - a conclusion on your vfm arrangements to say that these arrangements are adequate in September 2007; and
  - my report on the Best Value Performance Plan confirming that the Plan has been audited.

### Use of Resources

- 42 The findings of the auditor are an important component of the CPA framework described above and are used to inform our VFM conclusion. In particular the Use of Resources score is derived from the assessments made by the auditor in the following areas.
- Financial reporting (including the preparation of the accounts of the Authority and the way these are presented to the public).
  - Financial management (including how the financial management is integrated with strategy to support Authority priorities).
  - Financial standing (including the strength of the Authority's financial position).
  - Internal control (including how effectively the Authority maintains proper stewardship and control of its finances).
  - Value for money (including an assessment of how well the Authority balances the costs and quality of its services).
- 43 For the purposes of the CPA we have assessed the Authority's arrangements for use of resources in these five areas as follows.

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**Table 1**

<b>Element</b>	<b>Assessment 2006</b>	<b>Assessment 2007</b>
Financial reporting	3 out of 4	3 out of 4
Financial management	3 out of 4	3 out of 4
Financial standing	3 out of 4	3 out of 4
Internal control	3 out of 4	3 out of 4
Value for money	3 out of 4	3 out of 4

## 14 Annual Audit and Inspection Letter | The audit of the accounts and value for money

<b>Element</b>	<b>Assessment 2006</b>	<b>Assessment 2007</b>
Overall assessment of the Audit Commission	3 out of 4	3 out of 4

*(Note: 1 = lowest, 4 = highest)*

### **The key issues arising from the audit**

- 44 Our overall assessment was that the Authority scored 3 out of 4, performing consistently above minimum requirements. The key strengths and the most significant areas where further development is required are detailed below.

### **Financial Reporting**

- 45 The Authority continues to produce thorough well presented accounts supported by comprehensive working papers that are in line with the Audit Commission working paper index requirements.
- 46 The Authority publishes its accounts and Annual Audit and Inspection Letter (AAIL) and publicises how electors can exercise their rights in line with requirements. Authority minutes, agendas and reports are made available to the public through the Authority website.
- 47 To secure further improvement the Authority should ensure that it can demonstrate compliance against the revised key lines of enquiry particularly around demonstrating that stakeholders' views and feedback are considered in the production of summary financial information and an annual report or similar document.

### **Financial Management**

- 48 The Authority has a Medium Term Financial Strategy (MTFS) in place which is aligned with revenue budget, capital programme and treasury management strategies and supports the achievement of strategic objectives. The Authority is able to demonstrate how its financial planning and forecasting has contributed to the achievement of corporate objectives.
- 49 The Authority has developed and implemented effective arrangements for monitoring performance against budgets and this has aided the Authority in ensuring that there have not been any significant under or over spends in recent years. A property asset management plan for 2007/2008, approved in March 2007, is now in place.

### **Financial Standing**

- 50 The Authority has sound financial management procedures in place with effective budget monitoring arrangements ensuring that significant under or over spends have not occurred in recent years, whilst service improvements have been achieved.

- 51** Appropriate levels of reserves have been established and maintained since the Authority became a 'precepting' Authority, and levels have been increased to meet future funding requirements. The MTFs and supporting budget reports set out how reserves are to be used to finance future expenditure which is mainly on capital projects.

### **Internal Control**

- 52** The Authority have adopted a risk management (RM) policy and have a corporate risk register in place that covers the main good practice elements. We were able to conclude that the 'building blocks' required for effective risk management arrangements had been put in place. The Authority needs to demonstrate that it has embedded business risk management within corporate business processes.
- 53** The arrangements required to maintain an effective system of internal control are in place and include an effective Audit Committee and Internal Audit function. The Authority has in place the majority of the required arrangements to promote and ensure probity in the conduct of its business. Revisions to contract standing orders and financial regulations have been made during the year together with the delivery of training in their application following an investigation into the contractual arrangements surrounding the refurbishment of a number of fire stations during 2007.

### **Value for Money (VFM)**

- 54** The IRMP has been used effectively as a mechanism to achieve significant cost and performance improvements. Revised shift systems and crewing arrangements along with other initiatives have helped achieve cumulative cashable efficiency gains of £4.3 million and non cashable gains of £3.9 million.
- 55** The Authority's overall costs are around average when compared to others and performance is continuing to improve in most areas. The Authority is aware of areas of higher cost and can account for them and has a track record of identifying and addressing areas of unintended high spending.
- 56** The authority monitors costs and benchmarks its performance with others in priority service areas and has used this information to reduce costs and there is a strong culture of performance management and value for money within the Authority.
- 57** The Authority is pursuing a robust approach to achieve the required efficiency savings, and has integrated efficiency into its performance management processes. National efficiency targets have been exceeded.
- 58** The Authority should continue to develop comparisons of service cost and performance to identify further opportunities to improve VFM and seek to demonstrate sustained improvement in the delivery of key services while continuing to control costs effectively.

## Looking ahead

- 59 The public service inspectorates are currently developing a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements.
- 60 CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate annual area risk assessment and reporting performance on the new national indicator set, together with an enhanced annual direction of travel assessment and an annual use of resources assessment. The auditors' use of resources judgements will therefore continue, but their scope will be widened to cover issues such as commissioning and the sustainable use of resources.
- 61 The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new Local Area Agreements.

## Closing remarks

- 62 This letter has been discussed and agreed with senior officers of the Authority. A copy of the letter will be presented at the Audit Committee on 26 March 2008. Copies need to be provided all Authority members.
- 63 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Authority during the year.

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**Table 2      Reports issued**

Report	Date of issue
Audit and inspection plan	March 2006
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Final accounts memorandum	January 2008
Annual audit and inspection letter	March 2008

- 64 The Authority has taken a positive and constructive approach to audit and inspection work, and I wish to thank the Authority's staff for their support and cooperation during the audit.

## Availability of this letter

- 65 This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk), and also on the Authority's website.

**Michael Thomas**  
**Relationship Manager and District Auditor**

Date: February 2008