audit commission

Annual governance report

Dover District Council

Audit 2005/06

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 to the Authority

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any member or officer in their individual capacity; or
- any third party.

Copies of this report

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0845 056 0566.

For further information on the work of the Commission please contact:

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Purpose of this report

1 We are required by the Audit Commission's statutory Code of Audit Practice for Local Government bodies (the Code) to issue a report to those charged with governance summarising the conclusions from our audit work. For the purposes of this report, the Authority's Governance Committee is considered to fulfil the role of those charged with governance.

2 We are also required by professional auditing standards to report to the Governance Committee certain matters before we give our opinion on the financial statements. The section of this report covering the financial statements fulfils this requirement.

3 This is our annual governance report covering the audit of the Authority for the year ended 31 March 2006 and is presented by the District Auditor.

4 The principle purposes of the report are:

- to reach a mutual understanding of the scope of the audit and the respective responsibilities of the auditor and the Governance Committee;
- to share information to assist both the auditor and those charged with governance to fulfil their respective responsibilities; and
- to provide the Governance Committee with recommendations for improvement arising from the audit process.

5 The Audit Commission has circulated to all audited bodies a Statement of Responsibilities of Auditors and Audited Bodies that summarises the key responsibilities of auditors. Our audit has been conducted in accordance with the principles set out in that statement.

Scope of the report

6 In undertaking our audit, we comply with the statutory requirements of the Audit Commission Act 1998 and the Code. Auditors’ responsibilities are to review and report on, to the extent required by the relevant legislation and the requirements of the Code:

- the Authority’s financial statements; and
- whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

7 Our risk assessment and planned response to the key audit risks was summarised in our audit and inspection plan. A summary of our responsibilities and audit approach is included in Appendix 1. The annual governance report summarises the significant findings, conclusions and recommendations arising from our audit work. The results of our inspection work, and our separate grant claims' certification programme, will be reported in the Relationship Manager Letter later in the year.

8 We have issued separate reports during the year having completed specific aspects of our programme, which are listed in Appendix 2. Appendix 3 provides information about the fee charged for our audit and Appendix 4 sets out the requirements in respect of independence and objectivity.

Key messages

Financial statements

9 Our work on the financial statements is now substantially complete. We anticipate being able to issue an unqualified opinion by 30 September 2006 (a draft report is attached at Appendix 5).

Use of resources

10 Our work on the Authority's arrangements to secure economy, efficiency and effectiveness it its use of resources is now complete. We anticipate being able to issue an unqualified conclusion on the use of resources by 30 September 2006 (a draft report is attached at Appendix 5).

Financial statements

11 We are required to give an opinion on whether the Authority's financial statements present fairly:

- the financial position of the Authority as at 31 March 2006 and its income and expenditure for the year then ended.

Status of the audit

12 Our work on the financial statements is now substantially complete.

Matters to be reported to the Governance Committee

13 We have the following matters to draw to the Governance Committee's attention.

Expected modifications to the auditor's report

14 On the basis of our audit work, subject to the satisfactory conclusion of any work outstanding reported above, we currently propose to issue an unqualified audit report. A draft audit report is attached at Appendix 5.

Uncorrected misstatements

15 Our audit identified the following misstatements in the financial statements that management has decided not to adjust. Excluding those misstatements that are 'clearly trivial' (as defined in professional auditing standards), these are set out in Table 1 below.

Table 1 Uncorrected misstatements

Misstatements that management have decided not to adjust

Issues	Value of misstatement £ ('000's)	Impact on surplus/ (deficit) £ ('000's)
Debtors/Creditors (overstated)	296	0
Redundancy payments	238	238 (CRA)

Debtors/Creditors (overstated)

16 The 'suspense account - bank account payments' had a balance of £296,000 at the year end and this was included in sundry creditors in the balance sheet. This balance related to a number of receipts that should have been allocated against outstanding debtor invoices, hence both the debtors and creditors figures are overstated. This has no impact on the reported £337,000 surplus.

Redundancy payments

17 Resulting from the restructuring carried out in November 2005 there were a number of redundancies. It is a requirement that these should be accrued for in the year in which the decision to make the post/individual redundant. A review of payments made in April and May 2006 identified a number of payments that had not been accrued for.

Adjusted misstatements

18 To assist you in fulfilling your governance responsibilities, we are required to consider reporting adjusted misstatements to you where these are material. We therefore draw your attention to the list of material and significant misstatements that management has adjusted in Table 2 below. A complete listing of all amendments has been provided to officers.

Table 2 Adjusted misstatements in the financial statements

Details of material and/or significant adjustments made to the financial statements

Issue	Value of misstatement £ ('000's)	Impact on surplus/(deficit) £ ('000's)
Cash and Bank/Creditors overstated	2,750	0

19 The above material error arose as a result of an interface between the Non Domestic Rates system and the general ledger relating to refunds processed not being successful. Although this was recognised by officers through the bank reconciliation, it was determined that the accounts should be prepared on the basis of the figures in the ledger. However, we have agreed with the Head of Finance and IT that this transaction should be fully reflected in the financial statements and the misstatement has been adjusted. There is no impact on the reported surplus but it does change cash and bank of £1,792,000 into a bank overdraft of £958,000 on the face of the consolidated balance sheet.

20 In addition to the above it was found that there were a number of errors in the compilation of the cash flow statement. The cash flow statement is not part of the bank reconciliation. The cash flow statement seeks to explain the movement of cash through the year as a result of the various revenue and capital transactions through the year. The Consolidated Revenue Account includes accruals and recharges. It is necessary to extract these and other non-cash transactions to produce the cash flow statement.

21 A review of the working papers identified that there was a material duplication of cash flows with the housing revenue accounts figures being included twice within the 'other operating cash payments' and 'other operating cash receipts' figures.

22 There were also a number of errors in the identification and extraction of non-cash transactions. This has resulted in further adjustments being made to the figures for precepts paid, interest received and sale of fixed assets. There has also been the inclusion of new lines for payments to the capital receipts pool and net increase/decrease in net liquid assets - other.

23 Note 1 to the cash flow statement which shows the reconciliation of the consolidated revenue account to revenue activities has been amended to reflect the above corrections.

Qualitative aspects of accounting practices and financial reporting

24 Our audit includes consideration of the qualitative aspects of the financial reporting process, including matters that have a significant impact on the relevance, reliability, comparability, understandability and materiality of the information provided by the financial statements. We wish to report the following matters to you.

- It was identified that officers did not have sufficient knowledge in relation to the preparation of the cash flow statement. It was accepted that officers preparing this statement for the first time this year required specific training in its compilation. The Head of Finance and ICT proposes to apply additional resources to developing a more robust method of producing the cash flow statement and to agree this with the auditors in advance of the 2006/07 closure of accounts.
- A review of the calculation of the bad debt provision for council tax has found that the age of the debt and the recovery status had not been fully considered in calculating the provision. It is not possible to quantify the impact that a more rigorous review would have on the provision in the accounts but it would not be material. This potential amendment would impact on the Collection Fund which is a statutory account that is separate from the General Fund. Surpluses are shared pro-rata to precepts and so any amendment to the surplus on the collection fund impacts, mainly, on Kent County Council. It has been agreed with the Head of Finance and IT that a more detailed analysis of the recovery rates at the various stages of the recovery process would be sought with a view to reviewing the calculation for 2006/07.

Material weaknesses in internal control identified during the audit

25 We have not identified any weaknesses in systems of accounting and financial control that would result in material misstatement on the financial statements.

26 We have not provided a comprehensive statement of all weaknesses which may exist in internal control or of all improvements which may be made, but have addressed only those matters which have come to our attention as a result of the audit procedures we have performed.

Matters specifically required by other auditing standards

27 Other auditing standards require us to communicate with you in other specific circumstances including:

- where we suspect or detect fraud;
- where there is an inconsistency between the financial statements and other information in documents containing the financial statements; and
- non-compliance with legislative or regulatory requirements and related authorities.

28 We have no issues to report to you on any of these matters.

Any other matters of governance interest

29 Finally, we are required to report any other matters that we believe to be of governance interest.

Statement of internal control (SIC)

30 We have reviewed and found to be compliant with the requirements of proper practice as specified by CIPFA and consistency with other information from the audit of the financial statements.

Whole of government accounts consolidation pack

31 We are responsible for issuing a report on the consistency of the Authority's consolidation pack with the statutory financial statements. This work has yet to be completed but we anticipate that an unqualified report will be issued.

Item A

32 Statute requires local councils to provide annual provision to repay outstanding debt. Until 31 March 2004 the calculation of an authority's total indebtedness was based on a measure known as the Adjusted Credit Ceiling calculated in accordance with the Local Government and Housing Act 1989. From 1 April 2004 the method of calculating indebtedness is set out in the Local Government Act 2003 and based on an authority's balance sheet. This new measure of indebtedness is known as the Capital Financing Requirement.

33 It is necessary to understand and justify any difference between the old Adjusted Credit Ceiling and new Capital Financing Requirement as both measure the same thing, an authority's total level of indebtedness. They are also the basis on which an authority is required to determine the minimum amount to be charged to the Consolidated Revenue Account each year as provision for loan repayment. At Dover District Council an unreconciled difference between the old Adjusted Credit Ceiling and new Capital Financing Requirement of approximately £479,000 was identified. This is indicative of possible historic errors in either calculation of the Adjusted Credit Ceiling and/or balance sheet disclosures underpinning the calculation of the Capital Financing Requirement.

34 Officers employed consultants to review this figure to reconcile the difference so that the financial statements could be amended if required. The outcome of this was that the entries in the financial statements were correct and that the error occurred in the original calculation of the credit ceiling. The impact of this is that the charge for the minimum revenue provision in the financial statements would have been under/over provided during the period 1990 to 2005. The cumulative value of this under/over provision could be between £153,000 and £307,000 depending on whether the adjustment affected the general fund or housing revenue account (HRA) element of the credit ceiling.

35 Consultants employed by the Council to investigate the unreconciled difference highlighted a potential misclassification between general fund and HRA element of the credit ceiling. The guidance actually refers to housing and non-housing and entries relating to capital expenditure on non-HRA housing would be included in the general fund element. If this was the case they believe that the impact of these issues could be neutral.

Letter of representation

36 We obtain written representations from management as an acknowledgement of its responsibility for the fair presentation of the financial statements and as audit evidence on matters material to the financial statements. The text of the required letter of representation is included at Appendix 6.

Next steps

37 We are drawing these matters to the Governance Committee's attention so that:

- you can consider them before the financial statements are approved and certified;
- the representation letter can be signed on behalf of the Authority and those charged with governance before we issue our opinion on the financial statements; and
- the Committee has the opportunity to amend the financial statements for the unadjusted misstatements/significant qualitative aspects of financial reporting issues identified above. Should you choose not to amend the financial statements, in accordance with the ISA (UK and Ireland) 260, we request that you extend the representation letter to explain why you are not adjusting the financial statements. We ask that the letter specifically details the misstatements and/or qualitative aspects of reporting to which it relates, either in the body of the letter or in a document appended to it.

Use of resources

Value for money conclusion

38 The Code requires us to issue reach a conclusion on whether we are satisfied that the Authority has proper arrangements in place for securing economy, efficiency and effectiveness in its use of your resources (the value for money conclusion). In meeting this responsibility, we will review evidence that is relevant to the Authority's corporate performance management and financial management arrangements. Our work in reaching the value for money conclusion is integrated with our work on the use of resources assessment. The use of resources assessment is a qualitative assessment of the effectiveness of the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources. The five areas we make assessments on are; financial statements, financial management, financial standing, internal control and value for money.

39 We reported the findings for our detailed use of resources work, completed in January 2006, in the 2004/05 Annual Audit and Inspection Letter. Overall, we judged the Council to be performing adequately. Our assessment of the performance in each of the five areas reviewed is summarised at Table 3.

Table 3 Council's arrangements

Element	Assessment
Financial reporting	2
Financial management	1
Financial standing	1
Internal control	3
Value for money	2
Overall	2

(Note: 1 = lowest, 4 = highest)

40 In order to reach our value for money conclusion, this work has been updated to reflect any changes in the Authority's position at 31 March 2006. This has taken into account the new medium term financial plan introduced for 2006/07.

41 In addition to the use of resources work to consider whether the Council has put in place:

- arrangements for setting, reviewing and implementing its strategic and operational objectives;

- channels of communication with services users and other stakeholders and are monitoring these to ensure key messages about services are taken into account;
- arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary and reporting to members; and
- arrangements to monitor the quality of its published performance information and to report results to members.

42 We have completed our work in relation to the use of resources and there are no matters which we wish to draw to the attention of the Governance Committee.

Use of auditors' statutory powers

43 Auditors are required to consider the exercise of certain statutory powers during the course of the audit, as summarised in Table 5 below.

Table 4 Use of statutory powers

Insert text

Issue	Auditor responsibility	Impact
Section 8 reports	Section 8 of the Act requires that auditors should consider whether, in the public interest, they should report on any matter that comes to their attention in the course of the audit so that it may be considered by the body concerned or brought to the attention of the public.	There have been no section 8 reports in respect of the financial year 2005/2006.
Section 11 recommendations	To consider whether a written recommendation should be made to the audited body requiring it to be considered and responded to publicly.	There have been no s11 recommendations.
Best value	To consider whether to recommend that the Audit Commission should carry out a best value inspection of the Authority under section 10 of the Local Government Act 1999 and/or that the Secretary of State should give a direction under section 15 of that Act.	Our work in respect of the Authority's 2005/2006 Best Value Performance Plan (BVPP) was reported in the 2005 annual audit and inspection letter. No recommendations were made to the Audit Commission or the Secretary of State.

Closing remarks

44 This report has been discussed and agreed with Chief Executive, Deputy Chief Executive and the Head of Finance & IT. A copy of the memorandum will be presented at the Governance Committee on 25 September 2006.

45 The report makes a number of recommendations. An action plan is included at Appendix 7, which includes responses from management and indicative target dates for the implementation of recommendations.

46 The Authority has taken a positive and constructive approach to our audit and I would like to take this opportunity to express my appreciation for the Authority's assistance and co-operation.

Lindsey Mallors
District Auditor

September 2006

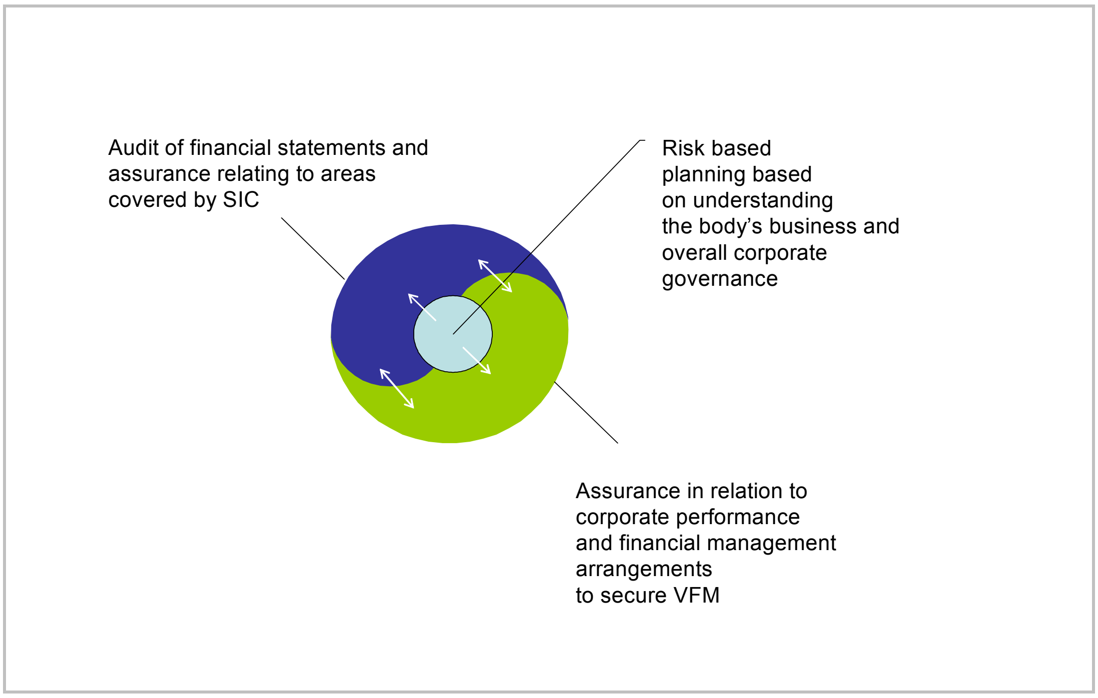
Appendix 1 – Audit responsibilities and approach

Audit objectives

1 Our objective as your appointed auditor is to plan and carry out an audit that meets the requirements of the Code of Audit Practice. We adopt a risk-based approach to planning our audit, and our audit work has focused on the significant risks that are relevant to our audit responsibilities.

Figure 1 Code of Audit Practice

Code of practice responsibilities



Approach to the audit of the financial statements

2 In our approach to auditing the financial statements, we adopt a concept of materiality. Material errors are those which might be misleading to a reader of the financial statements. We seek, in planning and conducting our audit of the accounts, to provide reasonable assurance that your financial statements are free of material misstatement. In planning our work we considered the arrangements of the Authority which had most impact on our opinion. These included:

- the standard of the overall control environment and internal controls;
- reliance on internal audit;
- the likelihood of material misstatement occurring from of material information systems; or a material error failing to be detected by internal controls;
- any changes in financial reporting requirements; and
- the effectiveness of procedures for producing the financial statements and supporting material.
- The results of the above feed into our risk assessment which determines the level and type of testing undertaken on each element of the financial statements.

Approach to audit of arrangements to secure value for money

3 The scope of these arrangements is defined in paragraph 20 of the Code as comprising:

- corporate performance management; and
- financial management arrangements.

4 Our conclusion is informed and limited by reference to relevant criteria covering specific aspects of audited bodies' arrangements, specified by the Code.

5 In planning audit work in relation to the arrangements for securing economy, efficiency and effectiveness in the use of resources, considered and assessed relevant significant business risk. Significance is defined by the Code as 'a matter of professional judgment and includes both quantitative and qualitative aspects of the risk'.

6 The potential sources of assurance when reaching the value for money conclusion include:

- the Authority's whole system of internal control as reported in its statement on internal control;
- results from statutory inspections or the work of other regulators, for example, corporate assessments, service assessments (whether by the Commission or other regulators), etc.;
- work specified by the Audit Commission, for example, the use of resources assessments, and data quality work;
- links to the financial statements' audit, including review of internal audit, the SIC and budgetary control arrangements; and
- other work necessary to discharge our responsibilities.

Appendix 2 – Audit reports issued

Table 5

Planned output	Planned date of issue	Actual date of issue	Addressee
Audit and inspection plan	March 2005	May 2005	Governance Committee (presented 2006)
Annual governance report	September 2006	September 2006	Governance Committee
Opinion on financial statements	September 2006	September 2006	The Authority
Value for money conclusion	September 2006	September 2006	The Authority
Final accounts memorandum	October 2006		Management
Use of resources assessments	March 2006	April 2006	Management
BVPP report	October 2006		The Authority
Inspection report: Waste Management and Street Cleaning	December 2005	May 2006	Management

Appendix 3 – Fee information

Table 6

Fee estimate	Plan 2005/06	Actual 2005/06
Audit		
Accounts*	72,300	85,800***
Use of resources*	29,000	29,000
Total audit fees**	101,300	114,800
Voluntary improvement work*	0	0

* Report reasons for any significant variances

** The outturn on inspection and grant certification fees will be reported in the Relationship Manager Letter

*** In addition to the figures included in the 2005/06 Plan, an additional invoice relating to the new ISA related audit will be raised, estimated at £10,000. Also, with the additional work required to review and correct the cash flow statement and notes, we have raised a further invoice for £3,500.

Appendix 4 – The Audit Commission's requirements in respect of independence and objectivity

1 We are required by the standard to communicate following matters to the Audit Committee:

- the principal threats, if any to objectivity and independence identified by the auditor, including consideration of all relationships between the Authority, directors and the auditor;
- any safeguards adopted and the reasons why they are considered to be effective;
- any independent partner review;
- the overall assessment of threats and safeguards; and
- information about the general policies and processes for maintaining objectivity and independence.

2 We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing and ethical standards.

Appendix 5 – Independent auditor's report to Dover District Council

Opinion on the financial statements

I have audited the financial statements of Dover District Council for the year ended 31 March 2006 under the Audit Commission Act 1998, which comprise the Consolidated Revenue Account, the Collection Fund, the Consolidated Balance Sheet, the Statement of Total Movements in Reserves, the Cash Flow Statement, and the related notes. These financial statements have been prepared under the accounting policies set out within them.

This report is made solely to Dover District Council in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 36 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by the Audit Commission.

Respective responsibilities of the Chief Finance Officer and auditors

The Chief Finance Officer's responsibilities for preparing the financial statements in accordance with applicable laws and regulations and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2005 are set out in the Statement of Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements present fairly the financial position of the Authority in accordance with applicable laws and regulations and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2005.

I review whether the statement on internal control reflects compliance with CIPFA's guidance, 'The Statement on Internal Control in Local Government: Meeting the Requirements of the Accounts and Audit Regulations 2003' published on 2 April 2004. I report if it does not comply with proper practices specified by CIPFA or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered, whether the statement on internal control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Authority's corporate governance procedures or its risk and control procedures

I read other information published with the financial statements, and consider whether it is consistent with the audited financial statements. This other information comprises only the Explanatory Foreword. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion the financial statements present fairly, in accordance with applicable laws and regulations and the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2005, the financial position of the Authority as at 31 March 2006 and its income and expenditure for the year then ended.

Signature ……………………………….. (Lindsey Mallors, District Auditor)

Date ……………………………………..

Address: 16 South Park
Sevenoaks
Kent TN13 1AN

Appendix 6 – Letter of representation

To: The Audit Commission

16 South Park

Sevenoaks

Kent TN13 1AN

Dover District Council - Audit for the year ended 31st March 2006

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other senior officers of Dover District Council, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31st March 2006.

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements which present fairly and for making accurate representations to you.

The Council has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Committee meetings, have been made available to you.

Specific representations

There are no other material amounts relating to unfunded liabilities, curtailments or settlements of past service costs relating to pension provision other than those which have been properly recorded and disclosed in the financial statements.

Related party transactions

I confirm the completeness of the information provided regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements.

Contingent liabilities

There are no other contingent liabilities. In particular:

- there is no significant pending or threatened litigation;

- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties.

Going Concern

There are no events, conditions or related business risks which cast doubt over the Council as a going concern.

Law, regulations and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Council.

In all material respects, the expenditure and income disclosed in the financial statements has been applied to purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Irregularities

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; and
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

Post balance sheet events

Since the date of approval of the financial statements by Members of the council, no additional significant post balance sheet events that have occurred that would require adjustment or additional disclosure in the financial statements.

Signed on behalf of Dover District Council

Name

Position

Date