



Plymouth City Council

Annual Audit Letter 2008-09

November 2009

Contents	Page
1 Introduction and key messages	1
2 Audit of accounts	3
3 Use of resources	7
4 Closing remarks	14
Appendix A 2008-09 reports issued	15
Appendix B Audit and other fees 2008-09	16

1 Introduction and key messages

Purpose of this letter

- 1.1 This annual audit letter summarises the key issues arising from the work that we have carried out at Plymouth City Council ('the Council') during our 2008-09 audit. The letter is written in an accessible style, designed to communicate our key messages to the Council and external stakeholders, including members of the public. The letter will be published on the Council's website.

Responsibilities of the external auditors and the Council

- 1.2 This letter has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission (www.audit-commission.gov.uk).
- 1.3 We have been appointed as the Council's independent external auditors by the Audit Commission, the body responsible for appointing external auditors to local public bodies in England. As external auditors, we have a broad remit covering finance and governance matters.
- 1.4 Our annual work programme is set in accordance with the Code of Audit Practice issued by the Audit Commission. Our work considers the Council's key risks when reaching our Code of Audit Practice conclusions.
- 1.5 It is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Council is fulfilling these responsibilities.

What this letter covers

- 1.6 This letter covers our 2008-09 Code audit, including key messages and conclusions from our work in:
- auditing the 2008-09 financial statements (section 2);
 - assessing the Council's arrangements for securing economy, efficiency and effectiveness in the use of its resources (section 3);
 - PAYE and Employment Tax review, and
 - certification work on grant claims and returns.
- 1.7 We have not repeated the recommendations agreed with the Council during the year in this letter. A list of the reports that contain these recommendations can be found at appendix A.

Key messages for the Council

- 1.8 We issued an unqualified audit opinion on the Council's financial statements dated 30 September 2009. The financial statements and the working papers supporting the statements had improved considerably from the prior year and were of good quality. But there remains scope to further improve working with subsidiary organisations to ensure that Group Accounts can be prepared and audited in line with the Council's timetable. The Council is also making reasonable progress against its plans for the implementation of International Financial Reporting Standards and has worked closely with us during the year to discuss emerging accounting and technical issues. However, we would urge the Council to closely monitor the delivery of this project against its plans to ensure that there are no slippages against an already tight timescale.
- 1.9 We issued an unqualified audit opinion on the Council's arrangements to secure value for money. For 2009-10, the Council needs to build on its use of resources scores and increase the focus on demonstrating clear outcomes. The following actions should be considered to improve arrangements further in 2009-10:
- The Council should continue to manage its costs, performance and productivity closely to challenge why and how it provides services and whether, with partners, there are alternative options;
 - The Council should implement a robust process for validating the accuracy of data supporting all performance indicators; and
 - The Council should actively consider the social and environmental impact of all decisions.
- 1.10 The context for these key messages can be found in this letter and management has agreed to implement our recommendations in these areas.

2 Audit of accounts

Introduction

- 2.1 We issued an unqualified opinion on the Council's 2008-09 accounts on 30 September 2009, in accordance with statutory timescales. Our opinion confirms that the accounts for the Council and its Group present fairly, the financial position of the Council as at 31 March 2009 and its income and expenditure for the year then ended.
- 2.2 Prior to giving our opinion on the accounts, we were required to report significant matters arising from the audit to "those charged with governance" (which is the Audit Committee at the Council). We presented our annual report to those charged with governance to the Audit Committee on 25 September 2009 and summarise only the key messages in this letter.

Audit of the accounts

- 2.3 The Council prepared good quality financial statements, in line with statutory requirements. A small number of audit adjustments were required to the accounts, in particular relating to the amortisation of a government grants received to fund capital assets and the identification of year-end adjustments. The aggregate impact of adjusted misstatement resulted in a decrease on the overall deficit on the Income and Expenditure account of £314,130. The key action identified from our work is set out below:
- two subsidiaries within the Council's group did not have their accounts approved by their Board within the agreed timetable. This resulted in the approval of the Council's Group accounts being deferred from the 25 September 2009 to the 30 September 2009, under delegated arrangements. Plans are in place to ensure that all subsidiaries accounts have been appropriately approved within an agreed timetable in future years.
- 2.4 Our annual report to those charged with governance reported one unadjusted item, which did not materially affect the accounts. This related to the valuation of the net pension assets undertaken by the Actuary that was estimated by the auditors of the pension fund to be £2.6m higher than those assumed by the Council's actuarial report. We were satisfied that differences in this area are likely to occur, due to the timing of producing the draft and final versions of the accounts. As such, and due to the value of the item, we were satisfied that this item need not be adjusted within the final audited version of the accounts.

Financial performance

- 2.5 The Council has managed a challenging financial position during 2008-09 with the economic decline impacting on income levels right across the Council's budget. The Council delivered its General Fund service plans for a total net cost of £189.9million, representing an overspend of £786,000 against the revised budget of £189,1 million, a variance of 0.42% to the original budget. This overspend was funded by transfers from the general fund.
- 2.6 The Council was awarded £796,000 additional Local Authority Business Growth Incentive (LABGI) grant relating to the 2007-08 financial year. This was transferred to the General Fund Balance as at 31 March 2009, resulting in an increase in the Council's General fund balance from £11.73m to £11.74m, after these transfers.
- 2.7 Our review of the latest joint finance and performance report, as at the end of July 2009, shows the Council is forecasting an overspend of £3.3m against a net revenue budget of £196.5m (1.7%). The main variances relate to the increased pressure in children looked after cases and in adult social care. Robust action plans are currently been drawn up by the Council to address the deficit forecast. We will continue to monitor the Council's financial standing and its performance against budgets throughout the year.
- 2.8 Our ongoing discussions with the Council indicate the challenging nature of future spending commitments and plans as a result of the current economic environment. We will continue to assess how the Council is responding to these pressures in its development of robust budgets and savings plans for the short and medium term.

Financial systems

- 2.9 We undertake sufficient work on key financial controls for the purpose of designing our programme of work for the financial statements audit. Our evaluation of the Council's key financial control systems did not identify any issues around the design or operation of controls that present a material risk to the accuracy of the financial statements.
- 2.10 We completed a full review of the Council's Internal Audit Service in 2007-08, to assess its overall level of compliance against the CIPFA internal audit standards. We have revisited our findings this year to assess the progress made in responding to recommendations made last year. Overall, we concluded that the scope and conduct of internal audit work was appropriate to support our work in auditing the Council's 2008-09 accounts. The Council has changed its arrangements for the delivery of Internal Audit services from 1 April 2009, moving to a shared service arrangement with some of the other Council's within Devon. As a result, we will undertake a further full review of the service as part of our audit next year.
- 2.11 Our information systems specialist performed a high level review of the general IT control environment, as part of our assessment of the overall internal control system and concluded that there were no significant weaknesses which could adversely impact on the Council's financial statements.

- 2.12 We found that the Council's processes and controls for financial reporting were generally sound with only minor weaknesses identified regarding journals and the clearance of suspense accounts.
- 2.13 We have followed up the action plan arising from the 2007-08 interim and final accounts audits and concluded that progress had been made in addressing previous audit recommendations.

Annual Governance Statement

- 2.14 We have reviewed the Council's arrangements and process for compiling the Annual Governance Statement (AGS). In addition, we read the AGS and consider whether the statement is in accordance with our knowledge of the Council. Our review has confirmed the statement to be satisfactory with only a small number of adjustments required to the presentation of the AGS.

Rights of the public

- 2.15 Members of the public and other relevant interested stakeholders in the financial affairs of the City Council have the right to raise issues with ourselves, as the external auditor and, if necessary, raise objections in relation to items within the accounts.
- 2.16 We have received a number of queries from interested parties throughout the year and have considered these and, where appropriate, made comments back to the Council. Where there have been issues identified that warrant improvement in the Council's underlying arrangements, these have been discussed and accepted by officers and we will continue to monitor the implementation of these. We did not receive any objections in relation to the 2008-09 accounts. In addition, the District Auditor formally concluded his investigation from previous years and has certified previous years' accounts audits as closed and we have certified that the accounts audit for 2007-08 and 2008-09 as closed.

PAYE and Employment Tax review

- 2.17 As part of our added value offering to the Council, we asked our taxation and PAYE experts to review the Council's underlying arrangements of PAYE, expenses and benefits at the Council. In particular;
- payroll, where we considered the aggregation of multiple jobs for PAYE purposes, payments in lieu of notice, PAYE settlement agreements/dispensations and expenses,
 - vehicles, where we considered company van usage, pooled cars arrangements and the fixed profit car schemes; and
 - procedures for dealing with the Construction Industry Scheme (CIS).

- 2.18 We concluded that the overall arrangements are generally sound, with effective processes in place. Some areas for improvement were identified and an action plan has been agreed with management to drive improvements forward.

Certification of Grant Claims

- 2.20 In addition to our Code responsibilities, we are required, acting as agents of the Audit Commission, to certify a the Council's grant claims and returns, in accordance with the following arrangements:
- claims below £100,000 are not subject to certification;
 - claims between £100,000 and £500,000 are subject to a reduced, 'light – touch' certification; and
 - claims over £500,000 will be subject to a certification approach determined by the auditor's assessment of the control environment and management preparation of claims
- 2.21 We have already completed the certification of a number of claims for the Council relating to the 2008-09 financial year and have met all government department deadlines set under these arrangements. Our certification work is expected to be complete by the end of December 2009 after which we will prepare a separate grants report, summarising issues from the 2008-09 audit, to facilitate continuous improvement.

3 Use of resources

Introduction

- 3.1 We issued our annual Value for Money conclusion on 30 September 2009, at the same time as our accounts opinion, in line with statutory requirements. We concluded that, for 2008-09, the Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009.

2008-09 Value for money conclusion and use of resources assessment

- 3.2 Auditors inform and limit their value for money conclusion by reference to relevant criteria under the Audit Commission Code of Audit Practice. These criteria cover particular areas of audited bodies' arrangements specified by the Audit Commission under the Code of Audit Practice. From 2008-09, the key lines of enquiries for the scored use of resources assessment also form the criteria for the value for money conclusion. Failure to achieve an 'adequate' assessment in any one or more area results in either an "except for" or "adverse" overall conclusion, in respect of those specific areas.
- 3.3 We assessed the Council as achieving level two or above in all of the areas covered by our use of resources assessment. This enabled us to issue 'adequate' conclusions for all of the relevant criteria within our overall value for money conclusion.
- 3.4 These assessments, and their impact on the overall 2008-09 conclusion for the Council, are summarised in table 1 overleaf.

Table 1: Components of value for money conclusion 2008-09

Area	Source of evidence	Use of resources Score	Arrangements adequate?
Does the organisation plan its finances effectively to deliver its strategic priorities and secure sound financial health?	KLoE 1.1	3	Yes
Does the organisation have a sound understanding of its costs and performance and achieve efficiencies in its activities?	KLoE 1.2	3	Yes
Is the organisation's financial reporting timely, reliable and does it meet the of internal users, stakeholders and local people?	KLoE 1.3	2	Yes
Does the organisation commission and procure quality services and supplies, tailored to local needs, to deliver sustainable outcomes and value for money?	KLoE 2.1	2	Yes
Does the organisation produce relevant and reliable data and information to support decision making and manage performance?	KLoE 2.2	2	Yes
Does the organisation promote and demonstrate the principles and values of good governance?	KLoE 2.3	3	Yes
Does the organisation manage its risks and maintain a sound system of internal control?	KLoE 2.4	3	Yes
Does the organisation make effective use of natural resources?	KLoE 3.1	2	Yes
Does the organisation manage its assets effectively to help deliver its strategic priorities and service needs?	KLoE 3.2	3	Yes

Key for KLoE scores:
 1 - Below minimum requirements - inadequate performance
 2 - Meets minimum requirements – performs adequately
 3 - Exceeds minimum requirements – performs well
 4 - Significantly exceeds minimum requirements – performing excellently

Note that KLoE 3.1 'Managing natural resources' and KLoE 3.2 'Managing assets' were not applicable to the Council for 2008-09

3.5 The Council's use of resources scores in the three themes, drawn from the scores above, are summarised in table 2.

Table 2: Use of resources scores

Theme	2009
1 Managing finances	3
2 Governing the business	2
3 Managing resources	2

- 3.6 Overall, we have assessed the Council as having sound arrangements in place across all areas, with particularly strong performance in the 'managing finances' theme. We found good practice in many areas and, looking forward, the Council is in a strong position to build upon these to secure an improved assessment once sustainable outcomes can be demonstrated across all of the Council's activities.
- 3.7 The scores achieved by Plymouth City Council are fairly strong when compared to the assessments of Councils nationally and reflects positively on the progress being made by the Council in both improving its underlying arrangements as well as delivering sustainable outcomes that meet the needs of the local community. The Council's strong performance needs to be considered against the backdrop of the new assessment criteria which has been designed to be more demanding, with an emphasis on demonstrating improved service delivery outcomes, rather than simply robust arrangements and improved outputs, which allowed councils to achieve higher assessment ratings in the past.
- 3.8 The key actions for the Council arising from our assessment include the following:
- continue to manage its costs, performance and productivity closely to challenge why and how it provides services and whether, with partners, there are alternative options;
 - implement a robust process for validating the accuracy of data supporting all performance indicators; and
 - clearly demonstrate how it has considered the social and environmental impact of its decisions.
- 3.9 We have agreed an action plan with management to implement these and our other detailed recommendations and we will follow-up the progress of action against these as part of our 2009-10 audit.
- 3.10 A summary of our detailed findings for each theme area is provided in the following paragraphs. This highlights the key areas, or characteristics, where the Council is performing well as well as those areas where it needs to focus in order for it to improve its arrangements which should lead to a improved assessment.

Links to Comprehensive Area Assessment

- 3.11 The findings from our work are also considered by the Audit Commission's Comprehensive Area Assessment (CAA) Lead along with their own work on 'Managing Performance' to determine the overall Organisational Assessment. This assessment then feeds into the CAA for the area as a whole. The CAA work is reported separately by the Audit Commission and, as such, is not repeated within this report. However, we have held discussions with the CAA Lead to ensure that our work and judgements are consistent with their own and represent a full and fair reflection of the Council.

Managing finances

- 3.12 This theme focuses on assessing whether the Council has sound strategic and financial management, that is, whether it plans its finances to deliver its priorities, the extent to which it has a sound understanding of its costs and performance, and whether its financial reporting is timely, reliable and meets the needs of its population. We assessed the Council and awarded an overall theme score of three, concluding that it is performing well.
- 3.13 The Council has an integrated financial and strategic planning process that links to its 14 corporate improvement priorities (CIPs) and is underpinned by a medium term financial strategy (MTFS) and other service delivery and corporate plans. The financial strategy, encompassing Corporate Plan, MTFS and budget, is communicated through presentations to various groups including the LSP, local MPs and trade unions. A range of sensitivity analysis and scenario modelling are used to underpin the budget process and ensure that resources are focussed on high priority and high risk areas.
- 3.14 The Council operates sound governance mechanisms and committees. There is bi-monthly reporting, combining key financial and performance issues, enabling close monitoring of progress against targets and objectives. The annual budget and capital programme are set in good time and linked to the CIPs and both earmarked and general fund reserves are managed actively.
- 3.15 The Treasury Management strategy, which is approved annually, meets all of the requirements of the CIPFA Code of Practice. Underlying this, the Council has effective arrangements for actively managing its surplus cash balance and has revised its investment policy in light of the recent national problems with financial institutions. Whilst the Council had a number of investments in Icelandic Banks, these were made prior to the down-grading in their risk rating and were long-term in nature.
- 3.16 There are sound arrangements in place for managing and improving VfM, principally through the VfM "challenge" process. The Council has been actively reviewing the costs of delivering its services and can demonstrate a good understanding of its cost base, with clear links through to the performance for all key services. In 2007-08, five key areas were subject to a detailed review to identify the value for money and service efficiency opportunities that were available. Subsequently, the Council has been able to demonstrate improved use of its resources in 2008-09 through a number of specific initiatives arising from these reviews, including, for example, a reduction in expensive out-of-area placements and Learning Disability commissioning and procurement costs.
- 3.17 For all significant capital projects, the Council uses whole life costing, supported by a full options appraisal, to ensure that all initial and ongoing costs are identified and evaluated prior to taking the final decision to proceed. The Council has set, and exceeded, its Annual Efficiency Savings (AES) three-year target, demonstrating the robust arrangements in place in identifying and delivering planned efficiency savings whilst maintaining and, in some key areas, improving service performance.

- 3.18 The Council has a strong and effective accounts closedown process with information being made available on a timely basis. It consistently prepares accounts which are approved, submitted and published in accordance with statutory requirements and supported by clear and comprehensive working papers. Our audit in the last two years has only identified a small number of non-trivial errors in the accounts, demonstrating the Council's strong achievement in this area, although it needs to ensure that it has consistently robust arrangements over the programme of its subsidiaries that form the group accounts.

Governing the business

- 3.19 This theme focuses on strategic commissioning and good governance, in particular how well the Council governs itself and commissions services that provide value for money and deliver better outcomes for local people. This is supported by an assessment of the quality of the data, and the underlying arrangements to ensure that this is of a high standard, that is used in decision making and the arrangements for identifying and managing risks and internal control. We have assessed the Council as performing adequately, level two, for the theme as a whole, but found particular good arrangements in place around governance, risk management and internal control.
- 3.20 The Plymouth area has a local strategic partnership (LSP) which brings many organisations and groups together to make, or contribute to, the decisions necessary to achieve the locality vision for 2020. The locality-wide strategy recognises the impact that its health and well-being proposals will have on a number of other local plans. As part of the local vision, the Council has in place a number of its own key strategies and plans and these are focussed on driving change within the services it provides. In particular, it has begun to focus on the customer experience, initiating a number of internal changes aimed at improving the way that customers and taxpayers interact with the Council. The Council has identified its key partnerships and has established formal partnership agreements for these, but demonstrable outcomes are not yet fully evident across all areas.
- 3.21 The Council recognises the importance that relevant and reliable data has in underpinning decision-making and performance management. It has established objectives for data quality and a range of systems and processes for the collection, recording and analysis of performance data. Responsibility and accountability for data quality is formally defined at corporate level and some data sharing protocols have been developed with key LSP partners. However, further work is required to ensure the robustness, consistency and accuracy of data from all sources.
- 3.22 The Council has sound arrangements in place for promoting and demonstrating good governance. The corporate Scheme of Delegation, Financial Regulations and Constitution detail the roles and responsibilities of those involved in governance and there is a code of conduct for members, though a code of conduct for officers has been delayed pending central guidance. The Standards Committee is operating effectively, hospitality and gift registers are in use, are actively managed and compliance is reviewed. A whistle-blowing policy is also in place which is publicised

on the corporate website and we have identified that there is a high level of awareness of the policy amongst members and officers. Effective governance arrangements are also in place for the LSP.

- 3.23 The Council has effective arrangements for the management of risk and for maintaining a sound system of internal control. A risk management strategy is in place and risk management arrangements link to the delivery of key corporate and strategic objectives. The Council has strategic and operational risk management groups and risks, including those relating to key partnerships, are recorded on the corporate risk management system.
- 3.24 The Constitution sets out sound arrangements for audit committee functions, internal audit, the assurance framework, standing orders and standing financial instructions, compliance with laws and regulations and key financial systems controls. The Council has a business continuity plan which is reviewed and regularly tested. The membership of the Audit Committee was reviewed in the year to address concerns over focus and impact. We found that the arrangements put in place during this transition and the new Audit Committee that is now in place continues to provide effective and robust challenge.

Other resources

- 3.25 This theme focuses on the effective management of natural resources, assets and people. It is concerned with whether the Council understands, and can quantify its use of, natural resources and whether it is managing performance to reduce its impact on the environment. It also focuses on whether the Council has a strategic approach to asset management based on an analysis of need to deliver strategic priorities, service needs and intended outcomes and manages its asset base to ensure that assets are fit for purpose and provide value for money.
- 3.26 This is the first time that these areas have been assessed in such detail and, whilst we assessed the council as performing adequately (level 2) across the two areas, we found strong arrangements in place around the management of assets.
- 3.27 The Council continues to develop its arrangements for understanding and quantifying the use of natural resources. There are a number of strategies, plans and processes that focus its approach to the use of natural resources, both internally and with partners. The Council has developed robust baseline data which enables it to predict usage and to calculate the financial impact and it is undertaking a mapping exercise in order to identify any data gaps. The Council has a carbon management plan, developed in partnership with the Carbon Trust, and has undertaken work to identify which of its operations produces the most carbon, using the Carbon Trust Baseline Toolkit. It is in the process of developing a five-year carbon budget and is also engaging a number of businesses in the development of individual carbon management plans.
- 3.28 ‘Sustainability impact assessments’ are undertaken for all major schemes and staff are being trained to undertake these for business planning and project management purposes. There is an increasing focus on ensuring that supplier contracts include sustainability issues and collaborative working is developing with the private sector..

- 3.29 The Council has a strategic approach to capital management and its capital development programme is linked to the 14 corporate priorities. The Capital Programme Board has an overview of all capital programmes and approval of projects is based on a scored appraisal system. The Council is actively reviewing service delivery locations against those of partners such as the PCT and police, seeking to co-locate where possible, providing joint service delivery centres to meet community needs, though there is as yet insufficient evidence of clear outcomes across all areas of the Council. Significant asset decisions are based on a thorough option appraisal process incorporating whole life costing and the Council actively engages with a benchmarking club of similar councils for asset and construction information. The Council should now actively pursue the opportunities identified for co-location and demonstrate clear outcomes for its communities from this.

Local risk based reviews

- 3.30 During the year we undertook a number of specific reviews based upon areas identified as representing specific risks, or issues, for Plymouth City Council. Specifically, we have reviewed the project management arrangements, focussing on management of the corporate improvement priorities (CIPs) and the Building Schools for the Future (BSF) initiative; compliance with equalities legislation in respect of age; progress with development and implementation of the corporate performance management arrangements; and a review of the competency-based framework.
- 3.31 Our review of project management has identified sound programme and project arrangements in place for management of the CIPs and of the BSF initiative. We have identified some opportunities for improvements, including the clearer identification and management of CIP project risks, and ensuring that CIP project managers are sufficiently trained and knowledgeable. We have no specific recommendations in respect of the BSF initiative, though, in respect of the broader management of capital schemes, we consider that the Council would benefit from monitoring the extent to which its capital schemes are coming in on time and on budget.
- 3.32 Our review of compliance with equalities legislation in respect of age of employees has not identified any significant issues. Our work is on-going but, at this stage, we have identified that the Council has a corporate equalities plan covering the period 2007-10, and a range of policies relating to equalities, including a specific Working Beyond Retirement Age policy which includes a statutory "duty to consider" procedure. Its Corporate Equalities group is active in promoting and implementing a range of equalities. The Council has a positive policy towards employees who seek to work beyond 65, and, at the time of our review, had over 150 employees over the age of retirement. At this stage of our review we have no specific recommendations to make.
- 3.33 Our work on reviewing progress with the corporate performance management arrangements and a review of the competency-based framework are ongoing and we have no issues to report at this stage.

4 Closing remarks

- 4.1 This letter was discussed and agreed with the Council's Senior Management Team on 27 November 2009, and is now presented for members' consideration at Audit Committee.
- 4.2 We would like to take this opportunity to express our appreciation for the assistance and cooperation provided during the course of the audit. Our aim is to deliver a high standard of audit, which makes a positive and practical contribution that supports the Council's own agenda. We recognise the value of your co-operation and support.

Grant Thornton UK LLP
November 2009

Appendix A 2008-09 reports issued

Report	Date issued
Audit plan	June 2008
Interim report	March 2009
Annual report to those charged with governance	September 2009
Opinion on financial statements	September 2009
Value for Money Conclusion	September 2009
Use of Resources report	November 2009
Local Risk Projects	December 2009
Annual audit letter	November 2009
Grants report	Anticipated - December 2009

Appendix B Audit and other fees 2008-09

Audit area	Budget 2008-09 (£)	Actual 2008-09 (£)
Financial statements	204,350	204,350
VFM conclusion / Use of resources	117,750	117,750
Total Audit fee	322,100	322,100
Other services (paid to the Audit Commission)	54,630	54,630
Certification of grant claims and returns	100,000	Ongoing



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