

Annual Audit Letter

Oxford City Council

Audit 2008/09

December 2009



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Status of our reports

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 non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
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Key messages

This report summarises the findings from our 2008/09 audit. It includes messages arising from the audit of your financial statements and the results of the work I have undertaken to assess your arrangements to secure value for money in your use of resources.

Purpose and scope of this report

- 1 This annual audit letter sets out the findings from my work on the audit of the Council's financial statements and the work we have undertaken to assess the Council's arrangements to achieve value for money in its use of resources. This letter summarises the work completed during our 2008/09 audit and pulls together the key messages from reports issued during the year.
 - 2 The Council's organisational assessment, including the managing performance review is reported separately, as is the overall area assessment for Oxfordshire.
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Overall review of the year

- 3 The Council has achieved a great deal this year with improvements coming through on our use of resources (UoR) judgements. The transformational change programme is delivering outcomes. The leadership and commitment to continuing to deliver this change is ensuring that the pace of change is impressive.
- 4 The Council has been successful in achieving significant cost savings this year. They need to keep the momentum going in the current economic climate and they have clear plans in place to achieve this.
- 5 Unfortunately the Council has once again struggled with the production of the financial statements and this is now detracting from the good achievements in other areas. We raised our concerns during our audit of the financial statements and reported the detailed findings from our audit in our annual governance report.
- 6 It is pleasing to note that the Council took action in response to this including the immediate appointment of an interim director to work on the issues raised, the restructure of the corporate management structure and review of responsibilities of key posts, the creation of a finance director post, early part year trail closedown of the accounts in November 2009 and increased involvement of internal audit to provide assurance over systems and processes. In addition the Audit and Governance Committee is taking a key role in obtaining assurance that the required actions are in train to achieve the improvements needed.

Audit Opinion

- 7** I issued an audit report on 29 September 2009 including a qualified opinion on the financial statements. My opinion was qualified in respect of my concerns over reliance that can be placed on fixed asset figures.

Financial Statements

- 8** The financial statements and supporting notes submitted for audit contained material errors, inconsistencies and some presentational issues. Eight different versions of the accounts were produced throughout the audit and as a consequence the audit was protracted and time consuming for both Council staff and our audit team.
- 9** The project management and checking of the statements was poor. This resulted in the continuous occurrence of errors within the various versions of the statements. The errors in the main relate to fixed assets and I issued a qualification to the accounts in respect of the uncertainty in relation to the accounting treatment of fixed assets.
- 10** There were similar issues last year and we qualified the statements and the opinion was late. However we were given assurances that this year the problems would all be addressed. We met regularly during the months before the audit to get an update on progress and were not made aware of the issues that have arisen during the audit.
- 11** There remains significant scope to strengthen arrangements for the preparation of the financial statements and the internal quality assurance processes.

Internal control processes

- 12** The lack of controls over recording of assets resulted in uncertainty over the figures in the statements and the qualified opinion.
- 13** We also found specific internal control issues in payroll and car park income. We have raised these and action was taken to provide assurance for our work on the financial statements in these areas.

Value for money

- 14** We have identified weaknesses in your arrangements to maintain a sound system of internal control in specific areas as set out above and in the body of this report. These are not substantial enough to impact on my value for money conclusion.
- 15** I issued an unqualified conclusion on 29 September 2009 stating that the Council had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources.

Key messages

Economic downturn

- 16** The economic downturn and banking crisis has had a very significant impact on public finances and the bodies that manage them. The impact on treasury management strategies was immediate, but there are wider and more fundamental impacts on the ability of public sector bodies to fund service delivery and capital programmes, including pressures on income streams. There are further challenges for policy priorities where patterns of demand for services are changing.
- 17** This impacts on the audit and as part of my responsibility, I have reflected on the wider environment, specific issues and risks and the Council's response. As evidenced in our use of resources work, the Council has undertaken reviews of future pressures including scenario planning to understand and prepare for the impacts of the economic downturn.

Audit Fees

- 18** Our fee proposals were communicated to you in our Audit Plan for 2008/09. During the audit of the financial statements several versions of the accounts were produced and there were a number of errors identified which together resulted in additional audit effort. We have notified the Council that an additional fee of £30,000 will be charged to reflect this extra work.

Table 1 Audit fees

	Planned	Actual	Variance
Audit	£160,314	£190, 314	+£30,000
Value for money conclusion	£61,173	£61,173	Nil
Total audit fees	£221,487	£251,487	+£30,000
Net inspection	£21,545	£21,545	Nil
Total	£243,032	£273,032	+£30,000

Actions

- 19** Recommendations are shown within the body of this report and have been agreed with the audited body.

Independence

- 20** I can confirm that the audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

Financial statements and annual governance statement

The Council's financial statements and annual governance statement are an important means by which the Council accounts for its stewardship of public funds.

Significant issues arising from the audit

- 21** I issued an audit report on 29 September 2009 including a qualified opinion on the financial statements. The qualification resulted from my concerns over reliance that can be placed on fixed asset figures.
- 22** The Council's draft accounts were approved by the Audit and Governance Committee on 30 June 2009. Subsequently seven further different versions were produced to allow the correction of errors, some of which were material, inconsistencies and presentational issues. The more significant errors related to fixed assets and the cash flow statement.
- 23** I have reported the detailed errors and control issues identified in my annual governance report which was presented to the Audit Committee on 24 September 2009. My annual governance report included a detailed action plan which the Council have agreed to implement. In this annual audit letter I have only included recommendations and messages that are more significant in their impact or higher risk, however in order to achieve the improvement required the full action plan as agreed in the annual governance report must be delivered.

Final accounts processes

- 24** The project management and checking of the statements was poor. This resulted in a slow process to get to the stage where we have a set of statements to audit and the continuous occurrence of errors within the various versions of the statements.
- 25** There were problems with the availability of staff to resolve queries and timely response to audit which hindered the smooth running of the audit. The nature and number of errors is disappointing and this along with the protracted audit has led to additional work and additional costs.
- 26** There were similar issues last year and we qualified the statements and the opinion was late. However we were given assurances that this year the problems would all be addressed. We met regularly during the months before the audit to get an update on progress and were not made aware of the issues that have arisen during the audit.
- 27** These issues were reported to the Audit Committee on 24 October 2009 and the Council has kept us informed of action they are taking to address these. We will review progress against action agreed as the year progresses.

Financial statements and annual governance statement

28 It is pleasing to note that the Council took action in response to our work including the immediate appointment of an interim director to work on the issues raised, the restructure of the corporate management structure and review of responsibilities of key posts, the creation of a finance director post, early part year trail closedown of the accounts in November 2009 and increased involvement of internal audit to provide assurance over systems and processes. In addition the Audit and Governance Committee is taking a key role in obtaining assurance that the required actions are in train to achieve the improvements needed.

Recommendations

R1 The Council must take action to ensure the accounts presented for audit are robust and free from material error and inconsistencies prior to the audit.

R2 The Council must produce and implement a project plan that is achievable and includes appropriate review of the draft statements. The project plan should include time to address concerns raised in this year's audit and other current issues to ensure the accounts and supporting working papers are at an acceptable standard by the deadline set. The plan should include early work to reduce time pressures and enable quality assurance to be undertaken in all high risk areas.

R3 The Council must demonstrate a strong corporate commitment and culture to producing good quality accounts and supporting documentation.

R4 The Council must prioritise the production of the financial statements and the timely and appropriate response to audit.

Internal control processes

29 Following problems with the balance on the re-valuation reserve the Council abandoned their fixed asset system and instead used spreadsheets to complete the 2008/09 accounts. It is expected practice to maintain an up-date fixed asset register and is a pre requisite for proper fixed asset accounting and sound asset management.

30 The use of spreadsheets increased the risk of manual errors in a number of areas, and as a result of this there were significant issues with the fixed asset statements resulting in material errors and amendments to the accounts. This has resulted in reduced audit assurance in this area of the financial statements and a qualified opinion.

31 During 2008/09 there was a breakdown in controls over the collection of car parking income and incomplete payroll documentation on a sample of files. We were able to gain assurance for the figures in the financial statements.

Recommendation

R5 The Council must deliver the agreed actions in relation to fixed assets, car park income and payroll in our annual governance report and ensure that the control processes in these areas are robust.

Economic downturn

- 32** The economic downturn and banking crisis has had a very significant impact on public finances and the bodies that manage them. The impact on treasury management strategies was immediate, but there are wider and more fundamental impacts on the ability of public sector bodies to fund service delivery and capital programmes, including pressures on income streams. There are further challenges for policy priorities where patterns of demand for services are changing.
- 33** This impacts on the audit and as part of my responsibility, I have reflected on the wider environment, specific issues and risks and the Council's response.
- 34** The Council reviewed its policies on investment in the light of the failures in Icelandic banks, in which it had £4.5m invested. In line with the latest guidance the Council has shown that approximately 75 per cent of this investment is likely to be recoverable.
- 35** The other major impact on the Council is around the value of its properties (particularly where these are held for investment), where the economic downturn has led to a significant reduction in the value of assets.
- 36** As evidenced in our use of resources work, the Council has undertaken reviews of future pressures including scenario planning to understand and prepare for the impacts of the economic downturn.

Value for money and use of resources

I considered how well the Council is managing and using its resources to deliver value for money and better and sustainable outcomes for local people, and gave a scored use of resources judgement.

I also assessed whether the Council put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion

Use of resources judgements

- 37** In forming my scored use of resources judgements, I have used the methodology set out in the [use of resources framework](#). Judgements have been made for each key line of enquiry (KLOE) using the Audit Commission's current four point scale from 1 to 4, with 4 being the highest. Level 1 represents a failure to meet the minimum requirements at level 2.
- 38** I have also taken into account, where appropriate, findings from previous use of resources assessments (updating these for any changes or improvements) and any other relevant audit work.
- 39** The Council's use of resources theme scores are shown in Table 2. The key findings and conclusions for the three themes, and the underlying KLOE, are summarised in Appendix 1.

Table 2 Use of resources theme scores

Use of resources theme	Scored judgement
Managing finances	3
Governing the business	2
Managing resources	2

Managing finances

- 40** The Council has undergone radical change in the last two years - historically a high cost Council which has worked hard to turn things around, including opening up the Council to market testing services and vfm reviews. Outcomes include 25 per cent reduction in cost base (one of the top 5 authorities nationally) and £750,000 saving on leisure services with improved service and user satisfaction after market testing the service. It has therefore exceeded the government targets on cash releasing efficiency gains leading to the release of monies to support strategic priorities.
- 41** The Council has embarked on a programme of service reviews to improve value for money as its costs still remain above average. The development of Performance Matters brings together financial and performance information and is available on the Council's web site.
- 42** Weaknesses in the Council's arrangements for the preparation of its accounts have been covered in detail elsewhere in this report. Whilst this is a failure to meet minimum requirements, the Council has achieved a lot in other areas of financial reporting and therefore the overall picture on the financial reporting within the managing finances use of resources area is that the Council has met the requirements.

Governing the business

- 43** Current evidence indicates that the Council is performing well and can demonstrate a strong track record in efficiencies and a proactive procurement approach. It has a three year rolling procurement plan linked to a market testing programme which demonstrates a strong vfm drive. The Council is leading the procurement hub across Oxfordshire and has achieved strong outcomes for the partners involved.
- 44** The Council has in place a corporate data quality policy. At the time of our review it had an agreed extension to go live with Government Connect by 31 August 2009 due to the move of the IT service to achieve a joint approach with Oxfordshire County Council. The Council achieved the go live by the 31 August as agreed.
- 45** The Council has made significant improvements in the last year. In particular risk management systems have continued to develop both corporately and throughout the organisation. It generally has sound systems of internal control however there are issues identified in the financial statements work that need to be addressed.

Managing resources

- 46** Overall there is clear intent from the Council to integrate and implement comprehensive workforce and HR strategies and plans in 2009/10 and much of the groundwork has already been completed. We found examples of good practice in organisational change particularly staff engagement. There is more to do on equality and diversity and the Council is taking action to achieve improvements in this area. The Council is taking a more coherent and comprehensive approach to people management, much is based on new and revised policies so we should see improved outcomes as these embed.

Specific reviews completed during the year

47 To support our assessment of the use of resources KLOEs we undertook risk based reviews in the following areas. The findings and from these feed into the use of resources judgements and my value for money conclusion.

Equality and Diversity

48 Oxford City Council's corporate priorities address equality and diversity. Its Corporate Plan 2008 to 2011 sets out the Council's vision of 'building a world-class city for everyone'.

49 The Council has achieved real improvements for vulnerable communities over the last five years, with a range of physical, economic and social projects. Leadership is effective in promoting equalities and diversity externally. It provides long term financial support to voluntary groups to build capacity and there are positive examples of engagement with the local community which work well. The Council promotes community cohesion and gives commitment and support to events in the City which help the understanding and engagement of differing sectors of the community.

50 Social integration works well across the city and the percentage of people who think that people from a different background get on well is high. However, there are key longstanding challenges in the parts of the city that have high levels of deprivation, low social mobility and educational attainment. The leadership of the Council are clear that multiple deprivation in specific locations is one of the greatest challenges for the Council and its partners.

51 Improvement in the Council's strategic approach to equality and diversity is evident, moving from a low base of attainment in this area. The new corporate plan 2008 to 2011 incorporates specific themes that focus on vulnerable people and disadvantaged communities. Good baseline knowledge about the community is used to influence strategic planning and service delivery.

52 The way in which the Council reports and manages performance is adequate, but there are some important gaps in regard to equalities and diversity. An equalities board has been established to challenge progress across the Council, additional financial resources have been applied to equality and diversity and increased awareness of the importance of these subjects is evident. The Council recognises that it needs to do more on equalities and diversity and has undertaken more action since our audit visit.

53 There are gaps in equalities procedures and practice. This is reflected in the Council's low level of achievement against the Local Government Equality Standard where it is still at level one, the basic level. There are gaps in the strategic approach to equalities and diversity and in particular the approach that ensures that service delivery is consistent. Gaps are present in human resources and workforce activities. Policies and strategies are not yet in place to support equalities and diversity in the workplace. The Council is aware of these issues and has taken steps to improve and achieve better outcomes. It has developed detailed plans and is working through its policies to achieve change. Some procedures are improving. Service planning has improved with a greater emphasis on equalities and diversity and a good procurement strategy is in place.

54 Customer satisfaction with services is mixed. The Council has taken action to make services more accessible but it needs to improve the information that it holds about the customer experience to ensure that it can identify and remove any barriers to improvement.

Income, Fees and Charges

55 Income from fees and charges is an important resource for the Council. Oxford City Council's 2009/10 total budget requirement of £29m includes £7m from property rental and £7m from car parks.

56 The Council recognises this and has since approved a Medium Term Financial Strategy that outlines a basis for annual charges and, in May 2009, approved a corporate Fees and Charges Strategy.

57 Our review of these new arrangements shows that they are satisfactory. However there are some aspects that need further improvement. These relate to:

- strategic policy reviews of charges;
- alignment of charging policies and council priorities; and
- developing integrated approaches.

58 The Council has to meet nationally set costs in some areas which can impact upon the cost of discretionary fees and charges and affect the Council's drive to reduce costs.

59 One such area is concessionary fares where the grant from the Government does not cover the costs of the service and Oxford City suffers higher costs as a tourist destination. This makes it all the more important that the Council maximises all potential income from fees and charges.

60 The Council is losing income from investments due to a reduction in interest rates as a result of the current economic downturn. This has meant that the Council is receiving less income to help offset the cost of providing services. This is a further reason why the Council needs to ensure that it maximises all potential income from fees and charges.

Regeneration Inspection Report

61 In our regeneration inspection report we have assessed the council as providing a 'good', two-star service that has promising prospects for improvement.

62 The Council has achieved real improvements for vulnerable communities over the last five years, particularly in the priority areas of Barton, Blackbird Leys and Rose Hill. It is also laying the foundations for city wide regeneration.

63 The Council has worked effectively to bring its regeneration service closer to local communities. It engages actively with local people and has a strong local presence through its community development officers and vibrant community centres.

Value for money and use of resources

- 64** The effect of this activity has been to secure new homes within priority neighbourhoods, better community infrastructure, environmental improvements and reductions in crime and anti-social behaviour. Local people have had new educational, cultural and recreational opportunities and better access to health services. The Council does not, however, have a clear view of value for money within its regeneration service.
- 65** An extensive partnership network has grown to support regeneration and attitudes to partnership working between the County and City are now much improved. The regeneration effort currently lacks a comprehensive strategic approach; the Council is working to address this with its new Regeneration Framework.
- 66** The Council is well placed to build on its successes. Overall, it has shown a robust and focused approach to improvement, in line with its priorities. Regeneration is accepted as a key priority and resources have been allocated accordingly.
- 67** Performance management is underdeveloped and needs to be used more effectively to secure consistent performance against the new Regeneration Framework and to demonstrate value for money. The Council can build capacity to contribute more fully to economic development, including workforce skills, work through the new Oxfordshire Economic Partnership and use this forum to secure greater local private sector involvement in neighbourhood regeneration.

Data Quality

- 68** We tested three indicators as part of our data quality testing and concluded that two of these had been fairly stated. However we found that in respect of the indicator on value for money gains since April 2008 there was limited evidence to support the savings figure and confirm that service delivery has been maintained. Our findings do not impact adversely on the overall UoR score but do identify an improvement opportunity for the Council.
- 69** We have discussed with Officers our findings and understand that revised procedures will be put in place 2009/10 to ensure that the savings claimed are supported by appropriate evidence and that the service has been maintained.

Value for money (VFM) conclusion

- 70** I assessed your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. From 2008/09, the Audit Commission will specify each year, which of the use of resources KLOE are the relevant criteria for the VFM conclusion at each type of audited body. My conclusions on each of the areas are set out in Appendix 1.
- 71** I issued an unqualified conclusion stating that the Council had adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

Closing remarks

- 72** I have discussed and agreed this letter with the Chief Executive and the Director of Finance. I have presented this letter at the Audit and Governance Sub-Committee on 15 December 2009 and will provide copies to all committee members.
- 73** Further detailed findings, conclusions and recommendations in the areas covered by our audit are included in the reports issued to the Council during the year.

Table 3

Report	Date issued
Audit Plan	March 2008
Regeneration Inspection Report	May 2009
Annual Governance Report	September 2009
Income, Fees and Charges	September 2009
Equalities and Diversity	September 2009
Annual Audit Letter	December 2009

- 74** The Council has taken a positive and constructive approach to our audit. I wish to thank the Council's staff for their support and co-operation during the audit.

Maria Grindley
District Auditor
December 2009

Appendix 1 – Use of resources key findings and conclusions

The following tables summarise the key findings and conclusions for each of the three use of resources themes.

Table 4 Managing finances

KLOE 1.1 (financial planning)	3
VFM criterion met	Yes
Key findings and conclusions	
<p>The Council’s arrangements for financial planning are effective. Its medium term strategy is integrated with corporate planning and sets out how the corporate plan can be delivered within a balanced financial position. It has consulted widely on its budget using a number of different consultation methods which has enabled the council to demonstrate the importance it gives to local views. It has consistently operated within budget.</p> <p>The Board and the corporate management team exercise collective responsibility for financial matters. The Medium Term Financial Strategy states how the Executive Directors are responsible for delivery of the budget in their own areas of control and how they are responsible for advising Members on options for delivering their budgets.</p>	
KLOE 1.2 (understanding costs and achieving efficiencies)	3
VFM criterion met	Yes
Key findings and conclusions	
<p>The Council has exceeded the government targets on cash releasing efficiency gains leading to the release of monies to support strategic priorities. It has embarked on a programme of service reviews to improve value for money and has successfully reduced its operating costs by 25 per cent (£7.1m) by market testing and partnership working without detriment to services.</p>	

Appendix 1 – Use of resources key findings and conclusions

KLOE 1.3 (financial reporting)	2
VFM criterion met	Yes
Key findings and conclusions	
<p>The quality of the council's 2008/09 accounts and supporting working papers were disappointing and it has much to do in strengthening its arrangements for the preparation of its accounts. The Council's draft accounts were approved by the Audit and Governance Committee on 30 June 2009. Subsequently a number of different versions were produced correcting errors, (some of which were material and principally related to fixed assets), inconsistencies and presentational issues. Despite these amendments further errors were identified leading to a lack of confidence in the fixed asset balances. As a consequence I am intending to qualify the 2008/09 accounts.</p>	

Table 5 Governing the business

KLOE 2.1 (commissioning and procurement)	3
VFM criterion met	Yes
Key findings and conclusions	
<p>Current evidence indicates that the Council is performing well and can demonstrate a strong track record in efficiencies and a proactive procurement approach. It has a three year rolling procurement plan linked to a market testing programme which demonstrates a strong vfm drive. The Council is leading the procurement hub across Oxfordshire and has achieved strong outcomes for the partners involved.</p>	
KLOE 2.2 (data quality and use of information)	2
VFM criterion met	Yes
Key findings and conclusions	
<p>The Council has in place a corporate data quality policy. Performance Matters provides clear and accessible information on key performance indicators and further work is planned in 2009/10 to ensure accurate transfer of data. It is not yet live with Government Connect so is not yet fully compliant with a strict code of connection. The performance management framework is underdeveloped in terms of Council-wide priorities.</p>	

Appendix 1 – Use of resources key findings and conclusions

KLOE 2.3 (good governance)	2
VFM criterion met	Yes
Key findings and conclusions	
The Council has a framework in place that demonstrates the principles and value of good governance which is supported by chief officers and the Standards Committee. The Council's corporate plan sets out its strategic objectives which are translated into targets, it has shown a robust and focused approach to improvement over the last year, in line with its priorities.	
KLOE 2.4 (risk management and internal control)	2
VFM criterion met	Yes
Key findings and conclusions	
Risk management systems have continued to develop both corporately and throughout the organisation. Its fraud and corruption arrangements are sound particularly for welfare benefits. Weaknesses were identified in its systems of internal control in 2008/09 particularly the control over car parking income and its fixed assets systems. The Council has recognised this and is taking action to address the position.	

Table 6 Managing resources

KLOE 3.3 (workforce)	
Score	2
VFM criterion met	Yes
Key findings and conclusions	
Overall there is clear intent from the Council to integrate and implement comprehensive workforce and HR strategies and plans in 2009/10 and much of the groundwork has already been completed. We found examples of good practice in organisational change particularly staff engagement. However, Equality and diversity is underdeveloped. The Council is taking a more coherent and comprehensive approach to people management, but much is based on new and/or revised policies which are not yet embedded.	

Appendix 2 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
7	R1 Take action to ensure the accounts presented for audit are robust and free from material error and inconsistencies prior to the audit.	3	Heads of Finance	Yes	This requires a detailed response. That response is on an action plan in the Review of the Accounts report	Ongoing
7	R2 Produce and implement a project plan that is achievable and includes appropriate review of the draft statements. The project plan should include time to address concerns raised in this year's audit and other current issues to ensure the accounts and supporting working papers are at an acceptable standard by the deadline set. The plan should include early work to reduce time pressures and enable quality assurance to be undertaken in all high risk areas.	3	Financial Accounting Manager	Yes	We will develop the current project plan to include additional time for review and quality assurance. Early work on key issues such as IFRS and assets has been programmed in during the period to December 2009.	October 2009
7	R3 Demonstrate a strong corporate commitment and culture to producing good quality accounts and supporting documentation.	3	Heads of Finance	Yes	Project plan and progress against plan to be monitored at Performance Board	Ongoing

Appendix 2 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
7	R4 Prioritise the production of the financial statements and the timely and appropriate response to audit.	3	Heads of Finance	Yes	Finance staff training arranged for 18 September. We will introduce enhanced communication across the Council so that Service Heads have a greater awareness of their involvement in close of accounts issues.	Ongoing
7	R5 Deliver the agreed actions in relation to fixed assets, car park income and payroll in our annual governance report and ensure that the control processes in these areas are robust.	3	Heads of Finance, Property and Oxford City Homes, Head of HR	Yes	See AGR for specific responses	See AGR for detail against specific actions.

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