

**Report of the Comptroller and Auditor General to the Houses  
of Parliament on the Community Legal Service Fund and  
Criminal Defence Service Accounts for the year ended 31  
March 2010**

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## Introduction

1. The Legal Services Commission (the Commission) is an executive Non Departmental Public Body (NDPB) of the Ministry of Justice. The Commission is responsible for the provision of legal aid in England and Wales through the Community Legal Service Fund (for civil cases) and the Criminal Defence Service (for criminal cases).

## The purpose of my report

2. The purpose of this Report is to explain the background to the qualification of my audit opinion on the Community Legal Service Fund and Criminal Defence Service accounts for the year ended 31 March 2010 in respect of material error in payments to legal aid providers. I also outline the steps the Commission has taken or plans to take, since I last reported, to address the weaknesses in the system of control.

## My obligations as Auditor

3. Under the Access to Justice Act 1999, I am required to examine, certify and report on the Commission's accounts. I am required, under International Standards on Auditing (UK and Ireland) to obtain evidence to give reasonable assurance that these accounts are free from material misstatement. In forming my opinion, I examine, on a test basis, evidence supporting the disclosures in the financial statements and assess the significant estimates and judgements made in preparing them. I also consider whether the accounting policies are appropriate, consistently applied and adequately disclosed.

## Audit Opinion

### Qualified audit opinion due to material error in payments to legal aid providers

4. As part of my audit of the accounts, I am required to satisfy myself that the expenditure and income shown in the accounts have been applied to the purposes intended by Parliament and conform to the authorities that govern them; that is, they are "regular". In determining whether expenditure and income conforms to the authorities that govern them, I have regard to the legislation authorising the financial transactions and relevant regulations issued under the governing legislation.

I have qualified my opinion on the Commission's accounts for the year ended 31 March 2010 as I identified material errors in respect of payments made to legal aid providers. In order to support my regularity opinion, I needed to assure myself that the amounts paid to legal aid providers were in line with the legislation governing the fee regimes, that the Commission approved legal aid only to eligible applicants and that it levied the correct level of contributions on clients. My testing identified an estimated total error of £78.6 million in the Commission's accounts for 2009-10. This error represents 3.2 per cent of the Commission's expenditure during the year.

5. The errors relate either to:

- legal aid providers' claims paid at amounts higher than that supported by evidence (£43.6 million) or payments for legal aid to applicants whose eligibility could not be demonstrated (£32.9 million). This expenditure error totals £76.5 million, or
- contributions paid by clients which should not have been levied by the Commission (£2.1 million).

6. My opinion is based on an estimated total error, which is the combined extrapolated error identified based on testing of a sample of claims and applications across the different legal aid schemes. This sampling basis is statistically valid and is an appropriate method for concluding on the level of error within a set of accounts. The projected total error is an estimate based on the identified sample errors and, therefore, it would not be appropriate for the Commission to recover overpayments amounting to this projected sum. This is because the Commission can make recoveries from legal aid providers based only on individual claims where errors have been identified, not on the wider population of all claims paid.

7. I qualified my opinion on the Commission's 2008-09 accounts<sup>1</sup> based on an estimated error of £24.7 million. The estimated error has increased considerably, therefore, during 2009-10.

### **Significant developments since my last report**

8. The Accounting Officer's Statement on Internal Control<sup>2</sup> provides a comprehensive account of the internal control issues facing the Commission. The Statement also notes significant developments within the Commission in the past year, which can be summarised as follows:

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<sup>1</sup> Report of the Comptroller & Auditor General to the Houses of Parliament on the Community Legal Service Fund and Criminal Defence Service Accounts for the year ended 31 March 2009, HC 731, 2008-09.

<sup>2</sup> Legal Services Commission Annual Report and Accounts 2009/10, HC 575, 2010-11, page 30.

Date	Development
October 2009	The Commission develops an action plan to strengthen financial controls and management
29 October 2009	Publication of C&AG's qualified opinion and report on the Commission's 2009-10 accounts
9 December 2009	Public Accounts Committee hearing on the Legal Services Commission
25 January 2010	Publication of Public Accounts Committee Report on the Legal Services Commission
3 March 2010	Publication of Sir Ian Magee's review of legal aid and governance
8 March 2010	New Chief Executive appointed
1 April 2010	New interim Finance Director appointed

9. Following the Public Accounts Committee's examination of the Commission's accounts on 9 December 2009, the Commission agreed a Financial Stewardship Plan with the Ministry of Justice. This set out a clear timetable for delivering improvements in the Commission's financial management and controls. The implementation of the Stewardship Plan is monitored at fortnightly senior management meetings between the Ministry and the Commission.
10. Sir Ian Magee's review of legal aid delivery and governance<sup>3</sup>, published in March 2010, made a number of recommendations to strengthen and improve the legal aid system, including actions to strengthen governance and accountability arrangements, streamline policy and to establish a more rigorous approach towards legal aid fund forecasting and financial management. The Government's response to this review was to announce that the Commission would become an executive agency of the Ministry of Justice on the basis that this change in status would result in a new and stronger relationship between the Ministry and the Commission and tighter financial control.<sup>4</sup>
11. The Commission appointed a new Chief Executive, on secondment from the Ministry of Justice in March 2010. In April, the Commission appointed an experienced interim Director of Finance, who is now responsible for overseeing all of the Commission's key assurance providers on financial control: Internal Audit, Debt Recovery, Fraud Investigations and Contract Compliance. These appointments, and the continuing support of the Ministry, have provided added impetus to the implementation of the Financial Stewardship Plan.
12. The Public Accounts Committee held a hearing on 2 November 2010 to review financial management across the Ministry of Justice. On the subject

<sup>3</sup> <http://www.justice.gov.uk/publications/docs/legal-aid-delivery.pdf>.

<sup>4</sup> March 2010, written Ministerial Statement to the House of Commons regarding Legal Aid, by the Secretary of State for Justice

<http://www.publications.parliament.uk/pa/cm200910/cmhansrd/cm100303/wmstext/100303m0001.htm#10030354000009>.

of my qualification of the Commission's accounts, the witnesses acknowledged that, although significant work has begun to address the root causes of the errors identified during 2009-10, these would take time to resolve. This means that it is highly unlikely that the Commission will be able to deliver unqualified accounts for 2010-11.

#### Legal Aid payments to legal aid providers

13. During 2009-10, the Commission incurred net expenditure of £2,237 million and funded almost three million acts of assistance. Legal aid for criminal cases through the Criminal Defence Service, covering work at the police station and Magistrates' Court (Crime Lower) and at the Crown Court (Crime Higher), totalled £1,121 million. Legal aid for civil cases through the Community Legal Service, covering Legal Help (advice on civil matters) and Civil Representation (representation of clients at the County Court and Family Court), totalled £1,116 million.
14. The Commission contracts legal aid providers to provide advice and representation to eligible applicants through a number of legal aid schemes. The way in which the Commission pays the legal aid providers<sup>5</sup> varies depending on the scheme but is based on the claims the legal aid providers submit for work done on each case. The provision of legal aid through some schemes is subject to an eligibility assessment of a client's financial means. The means assessments are completed by different parties, dependent on the scheme, as set out below.

Community Legal Service	Criminal Defence Service
1. Legal Help <i>Means tested by the legal aid provider</i>	1. Crime Lower: Police Station <i>Not means tested</i>
2. Civil Representation <i>Means tested by the Commission</i>	2. Crime Lower: Magistrates' Court <i>Means tested by the Court</i>
	3. Crime Higher: Crown Court <i>Mostly not means tested<sup>6</sup></i>

15. In order to confirm that payments to legal aid providers were in line with the relevant legislation, I tested the accuracy of a sample of claims for each scheme. In order to ensure that legal aid was provided only to eligible applicants I placed reliance on the work of the Commission's own means-testing assurance teams. I identified an error rate for each exercise and extrapolated this across each population to calculate an estimated total error for the Commission's accounts.

<sup>5</sup> Legal aid providers include solicitors, barristers and not-for profit organisations.

<sup>6</sup> The Commission introduced means testing for criminal legal aid cases heard in Crown Courts in five courts in the final three months of 2009-10; this will be rolled out to all courts during 2010-11.

16. The estimated total error in the Commission's accounts for 2009-10 is £78.6 million, of which £76.5 million is an overstatement of expenditure and £2.1 million is an overstatement of income. A proportion of the expenditure error (£43.6 million, 57 per cent) relates to net overpayments made to legal aid providers across both the civil and criminal schemes. The remaining expenditure error of £32.9 million (43 per cent) relates to payments made to legal aid providers where legal aid was provided to claimants whose eligibility could not be demonstrated. The estimated error of £2.1 million relates to contributions paid by clients which should not have been levied by the Commission. The majority of errors relate to income and expenditure through the Community Legal Service (£53.2 million), with the expenditure through the Criminal Defence Service accounting for an estimated total error of £25.4 million.

17. I set out in the following paragraphs further details of the payment and eligibility errors identified during the audit of the 2009-10 accounts.

#### Payment errors

18. During my audit I have estimated £43.6 million of net overpayments to legal aid providers as set out in the following table:

ESTIMATED ERROR ON ACCURACY OF PAYMENTS					
Legal Aid Scheme	Population	Financial Errors	Error rate	Estimated Error	2008-09 Estimated Error
	£'m	£	%	£'m	£'m
<u>CIVIL</u>					
Legal Help: Immigration and Family	131.2	13,026	12.0	15.7	10.5
Legal Help: Other	131.5	209	0.6	0.8	2.3
Civil Representation: Very High Cost Cases (VHCC) payments	80.0	17,487	2.6	2.0	(0.1)
<u>CRIME</u>					
Crime Lower: Police Station and Magistrates' Court claims	463.7	5,071	5.1	23.4	3.6
Crime Higher: Crown Court payments to advocates	284.1	1,001	0.3	0.7	1.7
Crime Higher: Very High Cost Cases (VHCC) payments	95.3	11,437	1.0	1.0	0.3
<b>Total of Accuracy Errors</b>		<b>48,231</b>		<b>43.6</b>	<b>18.3</b>

19. I have outlined below further details of the most significant errors - on Legal Help and Crime Lower payments. I also report on the Commission's own assurance mechanisms over the payment of legal aid providers through

these schemes; the extent of my own testing, and the type and incidence of errors identified.

### *Legal Help and Crime Lower*

20. For Legal Help and Crime Lower, the Commission pays legal aid providers through various fixed and standard fee schemes, with rates largely determined by the category of work. Legal aid providers input their claims in respect of work undertaken into the Commission's LSC Online system. The claims determine the standard monthly payments that suppliers receive from the Commission. Due to the high volume and low value of individual claims, the Commission has determined not to validate these claims before monthly payments are processed. Instead, throughout the year, the Commission's Contract Compliance Audit (CCA) team reviews a sample of claims, confirming that the suppliers have discharged their contractual requirements, including whether the file supports the fee claimed.
21. Following the findings of my 2008-09 audit, where I was unable to rely on the assurance work conducted by this team, the Commission made changes to the structure of the team and assurance processes. In particular, the Commission established a dedicated team of staff to conduct the CCA work and extended the quality control checking of the results of the audit team's work to confirm that the CCA process was identifying all errors and treating them consistently.
22. I planned my audit to take assurance from the Commission's CCA review of 2009-10 claims against supporting solicitor case files. However, my reperformance of a sample of these case file reviews found that the Commission's auditors had not identified every error. As a result, I was not able to rely on the Commission's work and so my team undertook their own testing of a sample of claims in order to test their accuracy.
23. My testing of the Crime Lower scheme expenditure identified a significant increase in the error rate compared to 2008-09 and, therefore, total estimated net overpayment error for the Fund. For many of the errors identified, the solicitor had claimed an incorrect category or level of work and the majority of such errors resulted in over claims.
24. The Crime Lower fee regime specifies that providers can claim different levels of fees dependent on where the work is undertaken. The fee regime also specifies that providers can claim travel and waiting costs where they undertake work in geographical areas attracting lower fees. My testing identified a number of cases where the fees claimed did not agree to the fees specified for the area. Furthermore, I found examples where the legal aid provider had incorrectly claimed travel and waiting costs in addition to a higher area fee. Finally, I also identified a number of instances where legal aid providers had claimed for a case that was not within the statutory

scope for legal aid funding. This included claims where the solicitor could not demonstrate that they had been authorised, by the Commission, to provide advice to a client. The Commission is unable to identify the causes for the increase in error in payments made under this scheme compared to 2008-09.

25. My testing of payments made under the Legal Help scheme also identified an increase in the error rate and, therefore, the total estimated net overpayment error for the Fund, compared to 2008-09. As in 2008-09, I found the highest level of financial error was in relation to Family and Immigration claims within Legal Help; my testing here indicated that 35 percent of all Family and Immigration claims were incorrect or not fully supported. For many of the errors in relation to the family claims, the solicitor had incorrectly claimed a Level 2 fee instead of the correct (and lower) Level 1 fee. The fee level reflects the number of face-to-face meetings the solicitor has held with their client.
26. My 2008-09 Report identified the complexity of the Commission's fee schemes as a major contributory factor toward the relatively high level of error in claims under both the Legal Help and Crime Lower schemes. The Commission introduced a fixed fee scheme within Legal Help in October 2007 and received a higher proportion of claims under this new regime during 2009-10 compared to 2008-09. This partly explains the increased error rate for 2009-10.

### **Eligibility errors**

27. I have identified an estimated £32.9 million of payments to legal aid providers for legal aid provided to ineligible clients. In addition, I have identified an estimated £2.1 million of contributions paid by clients which should not have been levied by the Commission. I have set out below the details of the most significant errors - on Legal Help and Civil Representation. I also report on the Commission's own assurance mechanisms over the payment of legal aid providers through these schemes, the extent of my own testing, and the type and prevalence of errors identified.



ESTIMATED ERROR ON ELIGIBILITY			
Legal Aid Scheme	Population	Estimated Error	2008-09 Estimated Error
	£'m	£'m	£'m
Legal Help	228.7	9.1	2.3
Crime Lower: Magistrates' Court	208.8	0.3	2.3
Civil Representation	179.2	23.5	1.6
Civil Representation Income Contributions	11.0	2.1	0.0
CLS Direct		0.0	0.2
<b>Total of Eligibility Errors</b>		<b>35.0</b>	<b>6.4</b>

### *Civil Representation*

28. The Commission must complete a means assessment of an applicant's financial eligibility for legal aid before a solicitor can represent a client at the County Court or the Family Court. In addition, Civil Representation is the one scheme for civil legal aid where clients may be eligible for legal aid but may also be required to contribute towards the cost of the case.
29. During my audit of the Commission's 2008-09 accounts, I identified that the Commission may have been determining an applicant's eligibility for legal aid, under the Civil Representation scheme, based on inaccurate or incomplete information provided by applicants. Therefore, for 2009-10, the Commission undertook an additional assurance exercise specifically to test client eligibility using alternative sources of evidence in order to estimate the total risk to the legal aid budget. Having satisfied myself of the scope and quality of this work, I placed reliance on the Commission's work in this area for the external audit of the accounts.
30. The Commission identified an estimated error of £23.5 million from this exercise (based on a 13% error rate), which indicates the Commission may have paid this amount to legal aid providers for representation in court of individuals who were not eligible for legal aid. The majority of this error (£19.9 million, 85 per cent) relates to cases where further evidence has established that legal aid applicants did not provide complete and accurate information on their means at the outset of the assessment. Errors resulted from clients either misstating or not disclosing all the information required in the application form. For example, this included a client who recorded their rent payments in their initial application without disclosing the housing benefit they received. The remaining error of £3.6 million (15 per cent) relates to assessment errors made by the Commission in calculating eligibility for legal aid.
31. As part of this exercise, the Commission also identified an estimated £2.1 million of contributions paid by clients which should not have been levied

by the Commission. These errors relate to cases where the Commission received income from applicants who were not entitled to legal aid or where further information demonstrated that there was an error in the level of contribution paid by the applicant. Where the applicant was not entitled to legal aid, the income received by the Commission effectively offsets the expenditure paid to legal aid providers. Where the level of contribution paid by the applicant was incorrect, this resulted in the Commission receiving more or less income than it was due. My assessment of the income error is based on a sample of applicants' contributions, so it is not practical for the Commission to use this information as the basis for making specific recoveries or repayments of incorrect contributions in other cases.

32. In the light of these results, the Commission has undertaken to enhance its controls in this area by probing more the evidence on means provided by applicants. From 15 November 2010, all applicants for civil representation were required to provide bank or financial statements for all the bank and building society accounts they hold. In addition, applicants must now supply copies of their wage slips, if available, to support their disclosure of earnings. The Commission is also undertaking a review of its eligibility assessment processes for civil representation cases with a view to strengthening its internal control framework.

#### *Legal Help*

33. A legal aid provider must complete a means assessment of their client's financial eligibility for legal aid before providing advice to clients on a civil matter.
34. The Contract Compliance Audit (CCA) testing conducted by the Commission includes testing claims to confirm client eligibility for the receipt of legal aid. However, the CCA results identified a high number of potentially ineligible clients due to legal aid providers not always retaining sufficient evidence to support their assessment of a client's eligibility. As in 2008-09, the Commission conducted an additional 'file review' exercise specifically to test client eligibility using alternative sources of evidence. Having satisfied myself of the scope and quality of this work, I placed reliance on the Commission's work in this area for my audit of the accounts.
35. The Commission identified an estimated error of £9.1 million from this exercise, which indicates the Commission may have paid this amount to legal aid providers for advice provided to individuals who were not eligible for legal aid. The estimated error has increased considerably compared to the prior year results and the Commission has not been able to establish any obvious reason for these results.

### *Crime Lower: Magistrates' Court*

36. The Criminal Defence Act 2006 introduced means testing for the representation of clients in the Magistrates' Court from October 2006 onwards. Staff in Magistrates' Courts complete the means assessment of an applicant's financial eligibility for legal aid.
37. Due to the limited evidence of client eligibility provided by the legal aid providers and maintained by the Courts, the Commission's National Courts Core team undertake a separate exercise to confirm the eligibility of clients to alternative sources of evidence. Having satisfied myself of the scope and quality of this exercise, I placed reliance on the results of the Commission's work in this area.
38. The estimated error has reduced compared to the prior year results. The low and reducing error rate indicates that this is a well-controlled scheme and the assurance mechanism is operating effectively.

### **Developments in systems and controls since my last report**

39. My previous Report identified that the Commission needed to take action in the following areas:
  - Working with its providers;
  - Improving the quality of the work of its Contract Compliance Audit team's assurance work;
  - Reviewing its use of sanctions against providers;
  - Data validation and enhancing the controls in its online solicitor payment system; and,
  - Reducing the complexity of fee regimes.

### *Working with providers*

40. In the past year, the Commission has changed the nature and focus of its 'provider assurance' activity. This works covers the Commission's oversight of legal aid providers paid for Legal Help and Crime Lower work. The Commission has been more active in providing training and guidance to providers on the fees regime. For example, the Commission has advised its providers on the major sources of errors and concerns identified in its assurance work, including publication in July 2010<sup>7</sup> of the key trends from its Contract Compliance Audit work.
41. In addition, the Commission has enhanced the roles of its Relationship Managers, who are the primary contact points for providers. With effect from April 2010, this role now encompasses compliance checking and review

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<sup>7</sup> [http://www.legalservices.gov.uk/docs/civil\\_contracting/Contract\\_Compliance\\_Audit\\_Trends\(1\).pdf](http://www.legalservices.gov.uk/docs/civil_contracting/Contract_Compliance_Audit_Trends(1).pdf).

of provider claims in all areas of Legal Help and, from October 2010, Crime Lower.

*Improving the quality of the Contract Compliance Audit team's assurance work*

42. Following the results of my interim audit earlier in the year, the Commission increased the size of the CCA team from 12 to 16 in January 2010 and will increase further to 20 in January 2011. The Commission has also bolstered its level of quality assurance over CCA assessments: with effect from April 2010 it moved from 20% to 100% reperformance of assessments in order to increase the accuracy of this review process. In addition, since April 2010, the CCA team has enhanced its review process to include a more detailed 'claims audit' on selected suppliers. For each supplier selected, the team review a representative sample of claims and then extrapolate these results in order to calculate a total estimated error amount for recovery.

Use of sanctions

43. From October 2009, the Commission reduced its tolerance for errors in provider claims, and this now takes account of partial errors in claims. For error rates of less than 10%, the Commission recovers the specific overpayments identified. For error rates greater than or equal to 10%, the Commission's recovery is based on an extrapolation across the firm's other claims. The Commission now issues formal warnings (contract notices) to providers whose error rates exceed 20% and terminates the contracts of providers with error rates in consecutive claims of 20% or above.
44. As set out in the Commission's Annual Report<sup>8</sup>, the Commission has increased its use of existing contract sanctions against providers where the Commission's review has identified significant systematic errors in claims or non-compliance with contractual requirements. This has resulted in the issue of 495 contract notices in the period April to October 2010, compared to 259 in 2009-10 (2008-09: 14) and 90 Termination Notices for the same period compared to 13 in 2009-10 (2008-09: Nil).

*Data validation and new controls within the solicitor payment system*

45. The Commission has undertaken a data validation exercise to identify overpayments and recover amounts from legal aid providers within the Legal Help scheme. This exercise concentrated on the risk areas identified by my testing last year, including incorrect fee claims for family and immigration cases. This exercise, and other work, has identified £6.8 million of overclaims, although much of this is still subject to appeal by

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<sup>8</sup> Legal Services Commission Annual Report and Accounts 2009/10, HC 575, 2010-11, page 18

legal aid providers. The Commission will recover at least £1.7 million of this sum through reduced monthly payments to its providers during 2010-11.

46. The Commission had to make other changes to the operation of its online solicitor payment system during 2009-10, so it has made limited progress in developing system controls to check the correct input of claims prior to payment. Therefore, the Commission remains reliant on gaining post-payment assurance on the accuracy of paid claims.

#### *Reducing the complexity of the fee regimes*

47. The Commission has been liaising closely with legal aid providers and their representative bodies to ensure claimants are aware of the need for, and better able to make, accurate claims under the existing fee regimes. In addition, as part of the Financial Stewardship Plan, the Ministry of Justice and the Commission intend to review legal aid fee schemes with a view to reducing their complexity. This is a longer-term project, however, as it requires the agreement of the representative bodies for legal aid providers. My audit confirms the views of the Commission and providers that this is a key reason for errors.

#### **Further steps planned and required by the Commission**

48. For all means tested schemes I recommend that the Commission continues to undertake separate assurance exercises to estimate the total payment error relating to legal aid provided to applicants where the supporting information was inaccurate or incomplete. The Commission should review these findings to identify the applicants at greater risk of ineligibility. Following this, the Commission will be better able to focus its assurance work on these higher risk applicants and then design suitable preventative controls to reduce the level of incorrect applications approved, by either legal aid providers or the Commission. Where appropriate, the Commission should also ensure that it imposes suitable sanctions on legal aid providers for failing to comply with the Commission's means testing criteria.
49. Going forward, the Commission faces further means testing challenges with the introduction of full means testing within Crown Courts from 1 April 2010. The Commission will need to consider carefully what controls should be established to confirm and provide assurance over client eligibility to support this initiative.

#### **Conclusions**

50. My audit indicates that the Commission faces significant challenges in administering a complex legal aid system in a cost effective way. In particular, schemes with means tested entitlement are more inherently prone to error due to their complexity. Different assessor teams (within HM

Courts Service, the Commission and in individual legal aid providers) need to make difficult eligibility assessments based on limited information. In addition, as my testing has shown, there is also significant complexity within the fee schemes the Commission operates across both criminal and civil legal aid. The Commission cannot simplify fee structures quickly: any revisions have to be agreed with the representative bodies for legal aid providers, such as the Law Society. Forthcoming reforms to legal aid schemes may bring additional complications to these negotiations.

51. Between March 2008 and March 2010 the number of full time equivalent staff within the Commission reduced by 218 (12.5%). The Ministry of Justice has recently agreed a Spending Review settlement for the four years to 2014-15 requiring a reduction in the Ministry's resource budget by 23% in real terms over the period. In view of this, the Commission will have to make further significant staff reductions over this period. This will put further pressure on the Commission's assurance activities and it will need to consider carefully where best to deploy its resources to deliver its objectives whilst minimising the financial risks to the legal aid fund.
52. In this environment, it is disappointing but not surprising that many of the underlying control weaknesses in respect of the various legal aid schemes identified in my previous Report have continued into 2009-10. I am satisfied that the Commission has recognised the need to enhance its financial management and has now undertaken an assessment of the remedial action necessary. The Commission has made progress: it now has a better understanding of the full extent of risks to the legal aid fund from fraud and error and has improved the data quality and validation of key balances within the accounts. However, the success of the Financial Stewardship Plan will depend on a sustained focus at senior levels to deliver the Plan and the cultural changes necessary to support effective financial management across the Commission's activities.
53. I will be assessing progress by the Commission to reduce the level of error and address the control issues, raised in my report, as part of my audit of the Commission's financial statements for 2010-11.

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Comptroller & Auditor General  
29 November 2010

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