

Executive Summary

Report to Director of the Boundary Committee for England, 29 January 2009

Quality Assurance/ External Peer Review (*QA Review*) on the work by the Independent Financial Consultants (IFC's) on the Review of Local Government Structures in Norfolk, Suffolk and Devon and whether Affordability Criteria are likely to be met

Introduction

- This *QA Review* was commissioned by the Boundary Committee “*to give assurance to the Boundary Committee particularly on the reliability and soundness of the conclusions given the considerations, processes and systems used*”.
- The *QA Reviewer* has been involved at key stages in the process to enable any suggestions and challenges to be considered and taken on board. Therefore, in this final report to the Boundary Committee by the *QA Reviewer*, there should not be a question of raising new issues.
- This *QA Review* has not tried to adjudicate between differences in view or to 2nd guess the Independent Financial Consultants (IFC's).
- The co-operation, professionalism and commitment of the Independent Financial Consultants and the Boundary Committee officials throughout this process are appreciated.

Key elements by the Independent Financial Consultants (IFC's) to build up conclusions

- The IFC's have taken into account the experience of the 2007 Local Government Review (LGR) process to develop the workbooks and supporting documents and to establish a range of facilities to provide support to lead officers and the S151 Officers.
- This thorough process gives confidence that, as far as possible, the information presented has been produced in as consistent and objective way as possible.
- The process has been strengthened by the open and detailed reporting on the methodologies used and on the issues considered to form the basis of their judgments. This has enabled all the councils involved to have their say and for the IFC's to re-visit their conclusions in the light of responses received by the extended deadline of 24 December 2008.
- What is refreshing about the approach adopted is the explicit and open treatment of any concerns raised by respondents. This should help the Boundary Committee have confidence in what conclusions it decides to take forward.

Role played by Boundary Committee

- The Boundary Committee has strengthened the process through their emphasis on transparency and open communication as well as by their preparedness to challenge.

Conclusion

- This *QA Review* is satisfied that the conclusions drawn up by the IFC's are robust and soundly based, building upon thorough processes which the Boundary Committee can rely upon in making their recommendations to the Secretary of State for Communities and Local Government.

Dr Eric Fisher, BA, MA, PhD, CPFA

29 January 2009

Report to the Director, Boundary Committee for England
From Eric Fisher (Dr), 29 January 2009

Report on Quality Assurance/ External Peer Review (*QA Review*)

On the work by the Independent Financial Consultants (IFC's) on the Review of Local Government Structures in Norfolk, Suffolk and Devon and whether Affordability Criteria are likely to be met

1. Scope of Quality Assurance/ External Peer Review (*QA Review*)

1.1 A copy of the original outline remit shared with the constituent authorities in April 2008 is attached as Appendix A and the updated remit issued on 24 December 2008 is attached at Appendix B to bring everything together before final recommendations are made by the Boundary Committee. An extract from the updated remit states that:

"The purpose of the QA/Peer Review report is to give assurance to the Boundary Committee particularly on the reliability and soundness of the conclusions given the considerations, processes and systems used."

1.2 The purpose of quality assurance is not to try to guarantee the outcome but will look at the consistency of the process and whether there has been a reasonable use of judgment. This *QA Review* - necessarily restricted to a limited number of days - has not been a re-run of the very considerable work carried out by the Independent Financial Consultants (IFC's) (built up over a 12 month period, analysing some 400 detailed documents and some 200 answers to 200 questions). Neither has the *QA Review* sought to edit their reports or interfere with their conclusions.

1.3 However, feedback has been given at each stage with Boundary Committee officials and with the IFC's, to give assurance to the process being adopted, to challenge approaches and options and to try to ensure clarity of the messages being given. As a result, there should be no new issues coming forward in this final report of the *QA Review* as they have been addressed as the LGR has proceeded.

1.4 As *QA Reviewer*, I have not been involved in producing the IFC reports presented to the Boundary Committee on 19 November 2008 and 20 January 2009 to enable me to comment independently on the robustness of the conclusions. However, I have had free access to the IFC's and all the documents issued to date, including responses from the constituent authorities.

- 1.5 Throughout, the *QA Review* has sought to ensure adherence to the principles of transparent, objective reporting with a clear, explicit and consistent process to ensure concerns and responses made are properly considered.
2. **Period covered by the *QA Review***
 - 2.1 Work on the Quality Assurance/ External Peer Review (*QA Review*) has spanned the period 15 November 2007 to the end of January 2009, coinciding with key stages in the review as follows:
 - November 2007 - Discussion with the Director/ Review Manager of the Boundary Committee and with a manager of the Audit Commission concerning possible validation and approaches on issues of affordability;
 - February 2008 -Review of planning arrangements & workbook sent to local authorities;
 - September 2008 - Review of the planning process to date and of the format and content of documents produced by the IFC's; and
 - December 2008/ January 2009 - Prepare an Integrated Assurance Report for the Boundary Committee to include an assessment as to whether the conclusions appear reasonable in the light of the documentation reviewed and following responses of the constituent authorities made by 24 December 2008, including attendance at Boundary Committee 20 January 2009.
3. **Approach by Independent Financial Consultants (IFC's) to ensure consistency and transparency and objectivity**
 - 3.1 Clear terms of reference were agreed with the Boundary Committee for the work of IFC's from the outset, with an outline plan in line with good project management requirements and with the aim to ensure transparency and consistency as far as possible.
 - 3.2 The process formally commenced in April 2009 with presentations by the IFC's to lead officers and S151 Officers of the constituent authorities setting out how the affordability tests would be addressed and how the proposed workbooks would work.
 - 3.3 Key elements of the process included:
 - Providing standard workbooks pre-populated with 2007/08 base data from Finance & General Statistics (as the most recent firm data available at the commencement of the review) although it was decided to allow updated figures on balances as at 1 April 2008;
 - Requiring lead officers for each submission to develop the financial case, supported by specified working papers;

- IFC's getting behind the headline figures by drilling down to make up of savings and expenditure by category;
 - Involving all stakeholders and publishing the full reports of the IFC's on the Boundary Committee web-site;
 - Obtaining further clarification from the designated lead officer where data appeared inconsistent;
 - Taking into account, as far as practicable, the views of S151 Officers where they had been prepared;
 - Developing some 70 indicators to enable a systematic test to be carried out on the affordability criteria;
 - A further round of consultation on the IFC report of November 2009 and their original conclusions; and
 - An extended deadline for responses to 24 December 2008 following a judicial review.
- 3.4 The workbook was based upon the one developed in the later stages of the 2007 review of local government review (LGR) carried out by the Department of Communities & Local Government (DCLG). The workbook was improved further to take account of the experience of that review.
- 3.5 The use of workbooks required data to be presented in a consistent fashion, with specified supporting documents, equally for all the submissions. Lead officers and S151 Officers were supported throughout the process including setting up a "help desk" from April 2008 to enable any outstanding technical questions to be raised and answered. Briefings with all S151 Officers took place on the information required, the outline process and the timescales to be met. The aim was to get financial data presented in a consistent way, validated as far as possible by the statutory S151 Finance Officer.
- 3.6 From the outset, the IFC's were explicit about what the key cost drivers associated with LGR were, which needed to be assessed and which needed to be included in the financial case for each pattern. Drawing upon the 2007 LGR experience exercise, these included: staff release costs; IT upgrades & integration; change management; contract notation; additional staffing with disaggregation; localisation; staff savings with mergers; and Council Tax equalisation.
- 3.7 The IFC's reports to Boundary Committee for their meetings of 19 November 2008 and 20 January 2009 have been very open, specifically setting out their methodology, the responses received (positive and negative) and the IFC's detailed response to each of them. This has added to the transparency and accountability of the review process to allow full scrutiny by all parties. Throughout, the IFC's have remained focused upon the 5 tests of affordability, updated for example by recent aggregate requirements from DCLG.

- 3.8 The IFC's have made an assessment of the risks & opportunities to analyse the workbooks completed and model their impact to test how robust the different patterns may be in meeting affordability criteria as set out by the Secretary of State for Communities & Local Government (CLG). This enabled the Boundary Committee to be provided with a detailed analysis of the information received and a view on the likelihood of each of the patterns identified meeting the affordability criterion. The IFC's have taken a view on whether there is sufficient financial provision for inherent risks. The IFC's have made clear that they have not sought to undertake an audit nor have assessed a budget for all or any part of the submission but have reviewed plans at higher level to question high/low provisions based on other submissions and their experience.
- 3.9 In an attempt to help support lead officers and S151 Officers in the councils and to try to reduce the scope for different treatment of the published data, parts of the workbooks were pre-filled with data. S151 Officers were asked to sign off the submitted workbooks, as far as possible. The IFC's have set out clearly, as a separate appendix to their published report, how they had constructed their risk matrix. This risk assessment has been applied consistently to each of the submissions. It supplements the sensitivity analysis also undertaken by the IFC's on the submitted figures. There is a clear "audit trail" on what judgments the IFC's have made in their risk/ opportunity assessments leading to their conclusions on the likelihood of meeting the Secretary of State's affordability criteria.
- 3.10 The IFC's reports to the Boundary Committee are to be published on the web-site. They are very detailed reports enabling the assumptions used and the thought process to be open and transparent. The full text of each of the 33 responses are reproduced in the IFC report presented to the Boundary Committee on 20 January 2009 and give details on how each of the 160 or so individual comments and concerns have been responded to by the IFC's. The collaborative approach adopted meant that comments were received from almost all of the constituent authorities, with some latitude given on deadlines. Whilst not all respondents were satisfied that this was sufficient, getting responses from the constituent authorities by the extended deadline of 24 December 2008 proved to be an invaluable part of the process to enable the IFC's to revisit their November conclusions and the assumptions underlying them. This has strengthened the process and the robustness of the IFC's conclusions.

4. Difficult Areas & how the IFC's addressed these

4.1 Inherent in such a review, there were some difficult areas upon which the IFC's had to take a view. This was particularly so where there was no sponsor, where there was no agreement between constituent authorities or where there was a problem in getting S151 certification. The IFC's had to take a view based on knowledge drawn from other submissions and elsewhere and their own judgment in the light of that intelligence. This is set out clearly in their detailed reports and is not hidden.

4.2 Key areas of where particular concern has been raised include the following:

- (i) **Concern over choice of year of data base:**-Some councils have queried why the opportunity was not taken to use updated data in Autumn 2008. It is important to understand that the process which was put in place captured a common point in time, and was constructed purely to allow the assessment of whether or not the Secretary of State's affordability criteria were likely to be met - and for no other purpose. It is not trying to produce a budget for the new authority, but only to assess the additional costs and savings of LGR. This approach was in line to the process adopted by DCLG in their 2007 LGR process and is reasonable to allow for sufficient time to enable workbooks to be pre-filled as far as possible, for reserves to be properly allocated and for the opportunity to be given to constituent authorities to understand and use the figures. It did not attempt to produce a budget for the new unitary. Whilst the IFC's used the opportunity to allow the starting balances to be updated, the publication of base budget and actuals data was not available until very late on in the process.
- (ii) **Concern on tight deadlines:** - Some councils have complained about the tight timescales to produce reliable financial data and to respond properly to the submissions. The Boundary Committee has extended deadlines where possible to allow for more time and the IFC's have played their part to try to support the leads and S151 officers including pre-filling the workbooks.
- (iii) **Suggestion to compare with the experience of those councils going unitary in April 2009:**- One council has stated at least two of the new Unitaries have higher redundancy costs and lower savings than that provided for in their submissions. However, the implementation date for the new Unitaries is not until 1 April 2009 and budgets have not yet been set and could not be relied upon until later in the year. Additionally, the basis for the 2007 LGR process has been developed making the data of those submissions not strictly comparable.

- (iv) **Concern on validity of workbooks:** - Whilst there are always issues of interpretation. most councils in their actions and responses worked with the framework used, and this has enabled the workbook to be used to provide the transparency needed as well as consistency to form a solid basis for scrutiny, for the IFC's to make objective assessments. No better alternative was suggested by any of the constituent authorities. Additionally, one respondent has argued the financial information reviewed by the consultants is of poor quality and more reliable information should have been made available to the consultants at the time they did their work. It should be remembered that the review by the IFC's was a partial one, isolating the likely costs and savings from a reorganisation and the IFC's have used their judgment to vary these following a risk assessment and sensitivity analysis to enable robust conclusions to be made.
- (v) **Concern on the apparent use of simple averages from a limited range of councils for comparative purpose:-** The IFC's have clarified that the simple average was only one of a range of information to help them inform themselves of options on their financial modeling for specific risks, and to enable questions to be asked.
- (vi) **Concern on the definition of affordability:** - The requirement of the Secretary of State for CLG to take account of the aggregate for 2-unitary submissions is subject to interpretation. The IFC's exemplified 2 possible methods which enabled this to be assessed, although difficulties remained where agreement on the disaggregation of education and specific grants was not possible. This has been highlighted in their report. The IFC's have also clarified the definitions on payback and on Council Tax equalisation to reduce possible ambiguity (the latter following direction from the Boundary Committee)
- (vii) **Lack of agreement on disaggregation:-** External finance is an inherently difficult area as assumptions can fundamentally change from one settlement to another as Government considers different exemplifications - one small change can have wide effects and it is not possible to predict which option is taken. Where lead officers cannot agree an approach on disaggregation between areas within a county (as with Education and specific grants in Norfolk), this created a real problem for the IFC's to allocate the significant sums of around £7m. This meant that problems on meeting the Secretary of State for CLG requirements on aggregating the submissions for 2-unitary patterns. There were also issues on resolving conflicting views on the treatment of Combined Fire Authorities in Norfolk.
- (viii) **Re-submission by Norwich** (received on 9 January 2009 and after the 24 December 2008 deadline) has not been evaluated by the

IFC's in their 20 January 2009 report. Whether this "late" submission is allowed to proceed is a matter for Boundary Committee. However, if it is to proceed, then it is important to follow the same rigorous process adopted by the Boundary Committee for all the other submissions. This is to ensure its proper treatment and for robust conclusions to be put together on this what appears to a fundamentally different approach to that taken in Norwich's original submission. This includes commissioning the IFC's to analyse this submission requiring not just the completed workbooks but also the supporting documentation and the extension to the timetable for a further considerable period to allow for other councils to consider and respond (as was allowed previously).

- (ix) **Concern on use of modeling by IFC's:**-In addition, there were some misunderstandings on the work of the IFC's in their sensitivity and risk analysis and modeling. As stated above, the IFC's in carrying out the modeling were trying to understand the margins of risk in not delivering the change programme (or the opportunity to secure savings where there had been a gap in the submission as with some 2-unitary patterns without a sponsor). The IFC's were not trying to second guess the proposal.
- (x) **Impact of the current financial climate;** It has been suggested that this is not the time to embark upon a major LGR process requiring significant investment and upheaval given the recession and global financial situation. Against this is the view that every opportunity should be made to secure efficiencies, which is a key part of the tough tests for affordability and value for money. Ultimately, whether to proceed or not with a LGR proposal will be a matter for Government who will weigh up all the factors including the country's overall financial situation.
- (xi) **Unresolved differences with the Norwich submission:** - Notwithstanding the non-acceptance by Norwich of the IFC's conclusion on the high risk status of their original submission, the IFC's have been open and have tried to explain how they formed their conclusions. It is of note that the IFC's have clarified that they have not said the transformation programme would not succeed, only that there may be a risk that is not fully achieved. Because of the tight margins involved, this increases the risks that it may not be affordable in the terms of the criteria. The imbalance in the base budgets for Greater Norwich and Norfolk Remainder was a further issue making the analysis difficult.

4.3 The above is a summary of what appears to be the main concerns. What is refreshing about the approach adopted by the IFC's in their report to Boundary Committee on 20 January 2009 is their openness on these difficult areas setting out clearly what they have done to address them

and what they disagreed with. This explicit and open treatment of these concerns raised by respondents should help the Boundary Committee have confidence in what conclusions to take forward and if they are to be changed or not supported, then having the information to make that decision.

5. Feedback from the earlier stages on the *QA Review*

5.1 As stated above, *QA Review* work took place in January to March 2008, reviewing the proposed planning/ timetabling process and the workbook to be issued to local authorities, building upon the learning from the DCLG process from last year.

5.2 This was followed up at the end of September 2008, reviewing the detailed, technical and summary reports for 4 Patterns, together with submitted workbooks and a brief review of the individual council web sites. A challenge meeting took place with the three IFC's on 29 September 2008 at the Boundary Committee offices to test the robustness of the analyses and interim conclusions and to consider the proposed format, logical structure and the flow/clarity of the final reports. Early draft reports were reviewed for 4 Patterns (Norfolk County with Lowestoft, Norfolk Pattern B Greater Norwich and Devon County). Several detailed points were made and subsequently acted upon. These included the following:

- (i) Support for the pragmatic approach taken by and the responsiveness of the IFC's to concerns and queries raised by the Finance Officers in the councils, providing clarification or remedies as appropriate. This, I am pleased to say, has continued throughout the process.
- (ii) The IFC's requirement for S151 certification statements was encouraged providing greater transparency and accountability of the process. These S151 certifications provide a valuable additional source of information and challenge to the process.
- (iii) Furthermore, the attempt by IFC's to set down how risks have been assessed as low, medium and high helps to add objectivity to the process, although it was suggested that these definitions be checked against industry standards and be made more explicit. This has been taken up leading to a consistent methodology used to assess the risk level. This was published in the report to the Boundary Committee at its meeting of 20 January 2009.
- (iv) On a personal basis, the commitment, professionalism and the team approach adopted by the IFC "Team" was encouraging
- (v) The approach for each IFC assessment to have lead reviewer clearly identified and a second consultant reviewing each conclusion was supported.

- (vi) The inclusion of a sensitivity analysis was also commended to help illustrate the robustness of the Pattern, with further assurance where the council had taken independent advice and had produced an outline implementation plan and risk assessment. It was also suggested that in order to get a balanced view, consideration of the opportunities afforded by the Pattern as well as the risks to be managed may be considered in line with best practice.
- (vii) The importance to validate the assumptions underlying the submissions was recommended through the principle of 'triangulation' in line with best practice (and used by the Audit Commission) to back up one assertion with at least second and, if possible, a third source of evidence. This of course would be subject to the constraints of timescale and resources. This would help reinforce the objectivity consistently and transparently. As part of this it was suggested that the IFC review would be strengthened by ensuring that, when an issue is raised by a council, then the lead/sponsor council of the Pattern is given the opportunity to respond - timescale permitting - before the IFC's come to their conclusion. Encouraging, the extended deadline and the careful reassessment of the IFC conclusions in the light of detailed responses from the constituent councils has helped make this possible.

5.3 Additionally, as *QA Reviewer*, some suggestions were made on clarifying the wording of the IFC report to the Boundary Committee for its 20 January 2009 meeting where there may be ambiguity or scope for misinterpretation. These were deliberately made as examples to help illustrate the importance to ensure messages would be properly understood. It was made clear that these were suggestions only and it would be for the IFC's to decide on what they included in their report.

6. Reinforcement by Boundary Committee to ensure robustness of the process

6.1 Whilst reviewing the approach adopted by the Boundary Committee has not been a focus for this *QA Review*, observations have been made here of the (limited) contact with Boundary Committee officials, the Boundary Committee web-site and attendance at the Boundary Committee meeting held on 20 January 2009 when the IFC report on the responses was presented and challenged by the Committee.

6.2 Clearly the Local Government Review process is not a straightforward one with strong opposing views being expressed strongly from different constituent authorities and their different experts. The emphasis of the Boundary Committee for a much higher level of transparency and

openness normally associated with such reviews is commended. This is the case even though it may have contributed to the complexity on some occasions and even though some councils have complained that the period for consultation was too short. The extensive consultation, accommodation of late inputs where possible and access through the Boundary Committee web-site, have added a greater depth than would have otherwise been possible. This has helped ensure all parties not only have had the chance to express their preferences, but have had the opportunity to express their concerns and/or support for the detailed thorough process of the IFC's and the responses of the constituent authorities.

- 6.3 The robustness of the process has been enhanced by the Boundary Committee ensuring of a clear remit on each stage, including that for this *QA Review*. The Boundary Committee wanted the affordability exercise to build upon the experience used for the local government review in 2007 by the Department for Communities and Local Government (DCLG), including the development of the workbooks use effectively in that process. The Boundary Committee also ensured focus was retained in ensuring the key criteria set by the Secretary of State were adhered to. It is of note that this *QA Review* is an additional process required by the Boundary Committee to add challenge and robustness to the process in line with best practice.
- 6.4 The Boundary Committee also demonstrated their independence and preparedness to challenge. From the meeting I attended, the 6 members on the Boundary Committee were prepared to challenge fundamentals and each individual Boundary Committee member demonstrated their in depth knowledge on the documents submitted (both from November 2008 and from January 2009) on the issues and implications. Additionally, the Chair of the Boundary Committee created an environment encouraging debate and contributions from all, whilst respecting the independence of the IFC's and stressing the Committee would not try to impose their views on the IFC's report even if it was potentially inconvenient. The Boundary Committee listened to the advice of their Director and other officers but commendably remained fiercely independent in their role as Boundary Committee.

7. Other issues

- 7.1 A specific issue has been raised by one council (East Devon) on how this *QA Review* may affect the conclusions being presented by IFC and the ability of councils to consider them before making final comments.
- 7.2 This misunderstands how quality assurance has worked in this *QA Review* as set out in paragraph 1.3 above and how, in this *QA Review*, there has

been an involvement at key stages to enable the IFC's to take any suggestions and challenges on board. Therefore, there should not be a question of raising new issues. Even so, the Boundary Committee has decided to publish this *QA Review* on the web-site in the interests of transparency.

8. Conclusions

- 8.1 It is recognised that Local Government Structural Reviews inherently raise strong feelings and a considerable range of risks and opportunities. With it comes a number of high level and eminent expertise called upon with quite contrasting conclusions. The decision regarding when to make the implementation, if at all, will be for the Secretary of State for CLG, who will have to take many factors into consideration.
- 8.2 The process used by DCLG in the 2007 LGR, which had included tough affordability criteria and the completion of workbooks, has been built upon by the Boundary Committee emphasising the importance of transparency and open communication.
- 8.3 On their part, the IFC's have taken into account the experience of the 2007 LGR to develop the workbooks and supporting documents and to establish a range of facilities to provide support to lead officers and the S151. This has given confidence that as far as possible the information presented has been produced in as consistent and objective way as possible. The preparedness of the IFC's to be explicit, on the methodologies they have used and on the issues considered to form the basis of their judgments, has been an important strengthening of the process to enable all the councils involved to have their say and for the IFC's to re-visit their conclusions in the light of responses received by the extended deadline of 24 December 2008.
- 8.4 This *QA Review* is satisfied that the conclusions drawn up by the IFC's are robust and soundly based, building upon thorough processes which the Boundary Committee can rely upon in making their recommendations to the Secretary of State for Communities and Local Government.

Dr Eric Fisher, BA, MA, PhD, CPFA
29 January 2009

➤ APPENDIX A

ORIGINAL QUALITY ASSURANCE/ EXTERNAL PEER REVIEW REMIT

Local Authorities have been advised by the Boundary Committee that there would be an external review of the independent financial consultants' work. The note to local authorities in April 2008 stated: *"In order to increase transparency and independence we have arranged that the overall process, the detailed documents and the conclusions of the independent financial consultants will be externally reviewed before we finally take their conclusions into account in making our final decisions for recommendations to the Secretary of State."*

QUALITY ASSURANCE/ EXTERNAL PEER REVIEW REMIT UPDATED BY BOUNDARY COMMITTEE 24 DECEMBER 2008

“Local authorities have been informed that to demonstrate the integrity of the consideration of affordability process, we have commissioned a separate independent financial consultant to undertake an external peer review of the work undertaken by our consultants.

- 1. The consultant (‘QA Reviewer’) appointed to carry out the quality assurance/ peer review was not responsible for the compilation of the IFC reports uploaded on our website on 21 November. The QA Reviewer will report directly to the Boundary Committee but will have free access to the IFC’s and all the documents issued to date, including representations.*
- 2. The Quality Assurance will focus upon the processes and systems used to enable robust conclusions to be put forward - it is not intended to guarantee the quality of the production of reports that are the responsibility of the IFCs nor to try to “second guess” the work of the IFC’s. It is intended to give assurance to the Boundary Committee as it considers the final conclusions of the IFC’s.*
- 3. The QA Reviewer will focus on the processes and systems used in the production of the reports uploaded on our website on 21 November, how the issues raised by the representations throughout the process have been considered and dealt with by the IFC’s and the reasonableness of the conclusions made given the information available. This of course will include how the further representations received by 24 December have been dealt with and affected, if at all, the original conclusions of the IFC’s.*
- 4. Subject to the completion of the final IFC report by 16 January 2009, it is planned that the QA Reviewer provides a final report on his considerations to the Boundary Committee offices by 2 February 2009.*

As stated above, the purpose of the QA/Peer Review report is to give assurance to the Boundary Committee particularly on the reliability and soundness of the conclusions given the considerations, processes and systems used. Notwithstanding this, it has been decided to publish this independent report on the Boundary Committee web-site once it has been considered by the Committee.”