

Annual Audit and Inspection Letter

St Albans City and District Council

Audit 2007/08

March 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

- 1 The Council's comprehensive performance assessment (CPA) score improved from 'fair' to 'good' in October 2008 as the Council could demonstrate improvement against its five key corporate aims.
- 2 St. Albans City and District Council is improving in most priority areas but the overall rate of improvement is below average for 2007/08. Targeted action has seen strong improvement in recycling, addressing the needs of homeless people, improved leisure opportunities and a continued reduction in anti-social behaviour. However, planning performance remains inconsistent and the Council does not deliver sufficient affordable housing units to meet assessed need. Access arrangements are improving, the Council provides good value for money (VFM) but arrangements for improving VFM remain only adequate.
- 3 The Council has adequate and sufficient capacity to sustain improvement. Plans for improvement are in place. It makes good use of external funding, senior management has been strengthened and there is an improved approach to performance management. However, an inconsistent approach to partnerships means it is not yet getting the best from working with others and a lack of capacity in some key areas such as planning services and finance has delayed progress. The Council understands its capacity pressures and has the means to improve through the recruitment of key posts in 2008.
- 4 The Council's draft financial statements, approved by the Audit Committee in June 2008 contained a significant number of errors and we were unable to issue an audit opinion by the 30 September deadline. Considerable additional work was required by officers to re-present the accounts, which in turn required additional audit work. We issued an unqualified audit opinion on 30 January 2009.
- 5 In respect of the issues found during the audit of the Council's financial statements, the Appointed Auditor has made a recommendation under section 11 of the Audit Commission Act 1998.
- 6 The Council's overall arrangements for the use of resources are adequate, although one of the themes - Financial Reporting - was scored at below minimum requirements as material errors were identified in the financial statements.
- 7 Arrangements for managing the Council's asset base and ensuring data quality were found to be inadequate and a qualified 'except for' VFM conclusion was issued as a result.

Action needed by the Council

Section 11 recommendation

- 8 The Appointed Auditor made the following recommendation to the Council under Section 11(3) of the Audit Commission Act 1998. The Council must consider the recommendation at a formal meeting which has been appropriately advertised within four months from the date the recommendation was sent to the Council (28 January 2008). At the meeting the Council must decide if the recommendation is to be accepted and what action should be taken. Section 12(1) of the Act also requires at least seven clear days notice of the meeting to be given through advertisement in a newspaper circulating in the area of the Council concerned. After the meeting the Council must notify the auditor of its decision and publish a summary of its decisions in a local newspaper (Section 12(2)).

Recommendation made under S11(3) Audit Commission Act 1998

The Council should put in place robust arrangements for the production of the 2008/09 financial statements which meet statutory requirements and professional accounting standards. In order to achieve this, the Council should:

- ensure sufficient resources with the requisite skills are available to support the accounts production;
- develop a comprehensive project plan which ensures:
 - the entries in the accounts are supported by good quality working papers which are available at the start of the audit;
 - that where the Council relies on an expert to provide information which underpins the financial statements, such as fixed asset valuations, that there is a clear engagement letter with that expert so that all relevant aspects are covered within the review; and
 - the financial statements and working papers have been subject to robust quality assurance by officers prior to approval by the Audit Committee;
- provide additional training, where necessary, to ensure all staff involved in the accounts production process have the necessary skills and information; and
- monitor the production of the financial statements through regular reporting to senior officers and members.

- 9 The Council has now considered this recommendation at its meeting of the Full Council on the 18 March 2009.

Key messages

Other action

10 The Council should:

- identify the reasons for the above average percentage of planning appeals and take action to reduce these;
- implement and fully populate a SoRP compliant fixed asset register;
- improve overall internal control arrangements in areas identified in our use of resources work; and
- communicate the data quality strategy across all departments and partners and support this by robust monitoring arrangements to confirm that these documented procedures and controls are complied with.
- address the 'areas for development' outlined in their DCPA 2008 report:
 - fully integrate its performance management framework to consistently manage and improve its performance;
 - improve the impact and added value it gets from its partnership working;
 - ensure it builds and maintains its staffing capacity beyond the medium term to ensure it delivers its ambitions and priorities; and
 - the Council should complete and use its visioning work to build a consensus about how best it can balance housing and infrastructure development with sensitivity to the historic environment of St Albans.

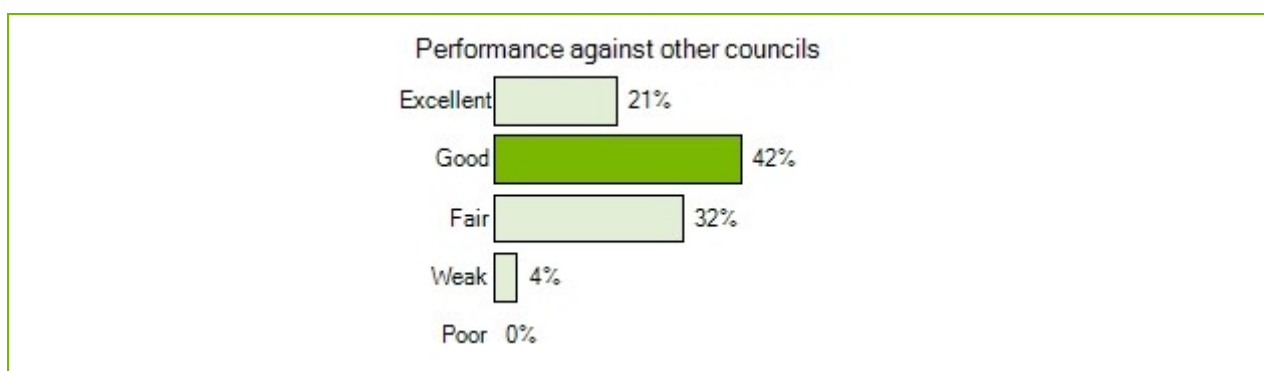
Purpose, responsibilities and scope

- 11 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the Council for 2007/08 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 12 We have addressed this letter to members as it is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money. We have made recommendations to assist the Council in meeting its responsibilities.
- 13 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at www.audit-commission.gov.uk. (In addition the Council is planning to publish it on its website).
- 14 As your appointed auditor I am responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, I review and report on:
 - the Council's accounts;
 - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
 - whether the Council's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 15 This letter includes the latest assessment on the Council's performance under the CPA framework, including our Direction of Travel report, and the results of any inspections carried out by the Audit Commission under section 10 of the Local Government Act 1999. It summarises the key issues arising from the CPA and any such inspections. Inspection reports are issued in accordance with the Audit Commission's duty under section 13 of the 1999 Act.
- 16 We have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.

How is St Albans City and District Council performing?

17 St Albans City and District Council was originally assessed as 'fair' in the Comprehensive Performance Assessment carried out in 2004. During 2008, an updated corporate assessment was undertaken and St Albans was reassessed as 'good'. The following chart is the latest position across all district councils.

Figure 1 Overall performance of district councils in CPA



Source: Audit Commission (percentage figures may not add up to 100 per cent due to rounding)

The improvement since last year - our Direction of Travel report

What evidence is there of the Council improving outcomes?

- 18 The Council's comprehensive performance assessment (CPA) score improved from 'fair' to 'good' in October 2008 as the Council could demonstrate improvement against its five key corporate aims:
- to safeguard the environment;
 - to build a community, which is open, fair and inclusive;
 - to work in partnership for the health and well-being of the community;
 - to cherish and promote our heritage, arts and culture; and
 - to ensure the District is a desirable place in which to live, learn, work and visit.

How is St Albans City and District Council performing?

- 19 The Council has made some good progress by working in partnership to deliver on its health and well being aim. This has included a free Leisure Card which offers residents' discounts on leisure activities, 18,089 residents currently have a card, which equates to 13.5 per cent of the population as compared to 10,907 residents (8 per cent) in 2006/07. St. Albans continues to be a low crime area due to effective partnership working with Hertfordshire Constabulary and local businesses. For example, over the last three years, overall crime has reduced by 22 per cent, burglary dropped by 25 per cent, car crime by 44 per cent and assault by 27 per cent. The Council is taking practical steps to help reduce health inequalities by gaining external funding to support neighbourhood learning, develop outreach work with elderly residents and provide subsidised health services in Sopwell, such as the GP referral scheme. Partners and service users praise the initiatives and the benefits delivered such as improved health and well-being of older people, for example through the Safer Living for 60+ project and the Black Minority & Ethnic (BME) Healthy Lifestyle support group. However, it is too early to gauge the full extent of this work or the benefits deriving from improved relations with the primary care trust on reducing health inequalities in the District.
- 20 The Council continues to work well to enhance and promote St Albans' historic context and environment. The Council's culture BVPIs are consistently ranked alongside the best performing councils in the country. Investment has been directed at key projects to support the arts and the District is well promoted as a venue for visitors through Council organised events, such as the first St Albans Festival which attracted over 31,500 people in Summer 2008. St Albans museums have the highest schools attendance of English district council museums with 30,178 school children visiting the two museums in 2007/08. This figure has been maintained since the museums opened in 2004. Online visitors have increased from 61,974 in 2006/07 to 87,992 in 2007/08. These initiatives are widening public access to heritage and the arts.
- 21 The Council is successfully reducing its impact on the environment. Its eco house in Smallford has been pioneering the use of energy efficient technologies in the Council's housing stock and recently won a Green Apple Award for Environmental Best Practice. In 2008, a further 18 houses from the Council's stock were refurbished using the same principles leading to a 55 per cent reduction in residents heating bills. Good promotion of recycling in schools and direct communications to residents has sustained above average recycling and composting performance over the last year despite below average satisfaction levels with recycling and waste collection. In 2008, the Council introduced a twin bin recycling system. Since this introduction recycling performance in the first three months of 2008/09 (according to unaudited data) has improved to 48.03 per cent from 36 per cent. The Council is effectively contributing to creating sustainable communities.
- 22 Planning performance remains inconsistent. Despite having one of the highest planning application rates in the country and insufficient planning officers, by 2008, planning applications were being speedily processed; well above government targets. However, last year there were an above average percentage of planning appeals, which questions the quality of decision making; and the local development scheme milestones were missed. An effective planning service is necessary for continuing development in the area.

How is St Albans City and District Council performing?

- 23** Performance on housing is mixed. It works well with registered social landlords and provides partnership funding to support affordable housing units, such as the £2.6 million for 107 units on the City Station site, and the £390,000 for 14 additional units at the Park Street site. Ninety four per cent of new dwellings continue to be provided on previously developed land which is above average. It has a policy to deliver 35 per cent affordable housing on larger developments but expected completions for the next three years is well below the assessed need of 800 units per year.
- 24** The homelessness service provides a good and improving service. The number of cases where homelessness was prevented rose from 35 in 2005 to 149 in 2007/08. Actions have included a 'crash pad' and mediation scheme for young homeless people, a rent deposit scheme which helped to house 38 homeless applicants and a supported accommodation scheme for young people in partnership with Aldwyck Housing Association. Work with the County Council secured funding to provide better support services for 20 homeless people by Martins Trust. In March 2008, the Council and its partners gained £525,000 from the Places for Change Programme to improve services and education and training to rough sleepers. The average stay in hostel accommodation has reduced from 13 days in 2006/07 to four days in 2007/08. Targeted action is ensuring that vulnerable groups can access homes.
- 25** The Council can work successfully in partnerships to deliver improved community outcomes but this is inconsistent. The September 2008 Audit Commission Partnership Report shows it works well with a wide range of external organisations including the voluntary and community sector to deliver joint initiatives and services, for example, its homelessness, community safety and waste management work. However, there is variable impact from the Council's partnerships on health, housing, social care and environment. This has led to improved outcomes in local neighbourhoods. Effective partnerships will help the Council to meet local need better by delivering more seamless and cost effective services.
- 26** In terms of reported performance information, the Council's overall performance is above average but rate of improvement is below average for 2007/08. Fifty three per cent of performance indicators (PIs) improved which is below the average when compared to all district councils (57 to 59 per cent). However, 39 per cent of PIs are in the best 25 per cent which is above average for all district councils (33 per cent). Performance over the last three years is above average with 61 per cent of PIs improving compared to the average for district authorities of 57 to 59 per cent.
- 27** Access and quality of service for all citizens, particularly the vulnerable, is fair and improving as confirmed by an Access to Services inspection in May 2008. Improvements to access to services include the opening of a new Customer Service Centre in September 2008:
- giving customers one point of contact for face to face and telephone enquiries;
 - a customer access point at Harpenden Town Council for basic housing, council tax and planning enquiries; and
 - effectively working in partnership with voluntary groups, for example the Citizen's Advice Bureau to deliver improved outcomes for people with specific access needs.

How is St Albans City and District Council performing?

- 28** In 2008, the Council improved Disability Discrimination Act (DDA) compliance to 95 per cent for public access to its buildings but re-appraised its Local Government Equality Standard from level 3 to 2 against the new Equality Framework. There has been no consistent corporate approach to engagement and consultation with Black and Minority Ethnic (BME) and vulnerable groups and the use of equality impact statements do not systematically or consistently lead to differentiated services. However, the Council is aware that a more formalised cross-council approach needs to be taken to the Access to Services agenda.
- 29** The Council delivers good value for money (VFM) but arrangements for improving VFM remain adequate. The Council has robust methods for delivering efficiency savings through its annual budget process and has achieved significant cashable efficiency savings well above targets. However, the Council has little understanding of its services' unit costs, overt consideration of VFM does not feature much in annual service plans and a consistent corporate application to benchmarking is underdeveloped. The Council achieved a score of two (adequate) for the 2007/08 Use of Resources judgement for delivering economy, efficiency and effectiveness with the exception of arrangements in relation to data quality and asset management. Consistent improvement of service delivery should help to further improve value for money.

How much progress is being made to implement improvement plans to sustain improvement?

- 30** The Council has a clear and robust improvement plan in place. The consolidated action plan, which includes all the recommendations from external inspections in 2008/09 alongside other local and national drivers, continues to deliver against Council priorities and progress is monitored through the integrated Corporate, Budget and Service planning process. Progress against the 44 recommendations (103 actions) is reported to the Chief Executive's Board and Cabinet. To date, 50 per cent of the recommendations have been achieved, 27 per cent are on target and 23 per cent delayed. Delayed actions are supported by a clear rationale, for example, factors outside of the Council's control and revised target dates have now been agreed by the relevant portfolio holder and head of service. Targeted action has seen strong improvement in under-performing services, for example recycling and addressing the needs of homeless people. This is helping the Council to sustain improvement.
- 31** Performance management arrangements are adequate. The Council's performance framework is thorough; outcome focused and highlights under-performance but is inconsistently applied. Reports are clear, easy to follow and provide trend and comparative data ensuring councillors and officers can track delivery against target. However, service planning, handling of equality impact assessments and benchmarking vary widely across services. The Council is self-aware and improvement actions have been included in the consolidated action plan following the corporate assessment inspection.

How is St Albans City and District Council performing?

- 32** Enhancing capacity within the organisation to deliver plans is mixed. Senior management capacity has been strengthened through the management restructure which introduced a flatter structure with the Chief Executive leading the Chief Executive's Board, consisting of ten heads of service to better meet the challenges ahead. The Chief Executive's Board and middle managers continue to best use of the management competencies to improve their skills in community engagement, service redesign and communication. Staff capacity is stretched and turnover high (15.8 per cent 2007/08 including agency staff), there is a high reliance on interim posts and agency staff, and recruitment to permanent posts is slow. A lack of capacity has seriously delayed work on the Local Development Framework and improving certain financial aspects of its use of resources. The Council is looking at sharing staff in key areas like building control, planning, and sharing training with partners but has not yet taken any fundamental decisions about shared services. A lack of capacity has seriously delayed work on the Local Development Framework and improving certain financial aspects of its use of resources. However, during 2008/09, the Council has recognised the lack of capacity on the Local Development Framework and in October 2008, its Cabinet agreed additional resources for the Local Development Framework to ensure that key milestones are met on time.
- 33** Capacity to deliver improvements, particularly in previously adequately performing areas, has been enhanced. A new equalities officer was appointed in July 2008 and a dedicated programme of work put in place to improve consultation and engagement; embed equality impact statements and attain the 'achieving' level 3 of the Equality Framework to ensure that all elements of the community are afforded the same level and access to services. The Council recognised the need to make all its partnerships accountable and ensure it manages them effectively, for example, all those supporting the LSP projects. It has recently strengthened the means and internal capacity to do this through the appointment of a Chief Policy and Partnerships officer in January 2009, and progress on the LSP work programme of reviewing the Sustainable Community Strategy and its governance structure in 2009. Improving partnership working and access to services could help the Council meet local need.
- 34** The arrangements for the production of the 2007/08 financial statements was inadequate. The detailed issues that we found in our audit are set out in paragraph 36 of this letter.

Service inspections

- 35** An Access to Services Inspection was completed at St Albans City and District Council during 2007/08. The key messages from this inspection are referred to in paragraph 27.

The audit of the accounts and value for money

- 36** As your appointed auditor I have reported separately to the Audit Committee within my Annual Governance Report on the issues arising from our 2007/08 audit and have issued:
- my audit report, providing an unqualified opinion on your accounts and a conclusion on your VFM arrangements to say that these arrangements are adequate in ten of the twelve areas on 30 January 2009; and
 - my report on the Best Value Performance Plan confirming that the Plan has been audited.
- 37** Our audit of the Council's draft financial statements for 2007/08 identified a significant number of errors. In particular, we identified material errors within the fixed asset balances reported in the draft financial statements together with the supporting fixed asset register not being compliant the CIPFA Statement of Recommended Practice (SoRP). These errors had a consequential impact on the Income and Expenditure Account, Statement of Movement on the General Fund Balances, the Housing Revenue Account, and the Statement of the Movement on the Housing Revenue Account Balance. Our audit also identified errors in relation to the financial instrument disclosures (Financial Reporting Standard (FRS) 25, 26 and 29 and the SoRP). The Council were unable to resolve these issues before the statutory deadline for the issue of the auditor's opinion of 30 September. As discussed in paragraph 45 below, an unqualified opinion was subsequently issued on 30 January 2009.
- 38** Section 11(3) of the Audit Commission Act 1998 provides the power for an appointed auditor to make recommendations to audited bodies for consideration by the body in the opinion of the auditor under section 11(3).
- 39** The significant issues raised through our audit of the financial statements have led me to make a recommendation for consideration by the Council under section 11(3) of the Audit Commission Act 1998. The full recommendation is set out in paragraph 8 of this letter.

Use of Resources

- 40** The findings of the auditor are an important component of the CPA framework described above. In particular the Use of Resources score is derived from the assessments made by the auditor in the following areas.
- Financial reporting (including the preparation of the accounts of the Council and the way these are presented to the public).
 - Financial management (including how the financial management is integrated with strategy to support council priorities).

The audit of the accounts and value for money

- Financial standing (including the strength of the Council's financial position).
- Internal control (including how effectively the Council maintains proper stewardship and control of its finances).
- Value for money (including an assessment of how well the Council balances the costs and quality of its services).

41 Judgements are made for each theme on the following standard scale which has been standardised by the Audit Commission across inspection and performance assessment frameworks.

Table 1 Standard scale used for assessments and inspections

Assessment	Score
Below minimum requirements - inadequate performance	1
Only at minimum requirements - adequate performance	2
Consistently above minimum requirements - performing well	3
Well above minimum requirements - performing strongly	4

42 For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as follows.

Table 2 Use of resources assessment

Element	Assessment 2007/08	Assessment 2006/07
Financial reporting	1	2
Financial management	2	2
Financial standing	2	2
Internal control	2	2
Value for money	3	3
Overall assessment of the Audit Commission	2 out of 4	2 out of 4

Note: 1 = lowest, 4 = highest

The key issues arising from the audit

- 43 This assessment related to the arrangements in place during the 2007/08 financial year, with field work being completed between September and October 2008. Our last Use of Resources assessment was finalised in December 2007. The time available for the Council to address some of the issues identified in the previous assessment was therefore limited.
- 44 My conclusion on your VFM arrangements is informed by this work and I concluded that the Council's arrangements are adequate with the exception of arrangements in relation to data quality and asset management. Key issues relating to each theme are outlined below.

Financial reporting

- 45 As a result of the errors found in our audit of the Council's financial statements, as set out above in paragraph 37 of this letter, material amendments to the draft financial statements were required to correct the accounting entries for fixed assets and improve the financial instrument disclosures. Following correction of these errors, the Appointed Auditor was able to issue an unqualified opinion on the financial statements on 30 January 2009. Because of these issues, we concluded that inadequate arrangements were in place for the production of the financial statements.
- 46 The Council promotes external accountability to the extent that it publishes its accounts and agendas, reports and minutes of meetings on its website in a timely manner. However, the Council could not demonstrate that it was publishing this information in accessible formats appropriate to comply with duties under the equalities legislation.

Financial management

- 47 The Council's medium term financial management processes continue to be enhanced, for example, through the inclusion of risk assessments for 2008/09 within the Corporate Plan. However, further work is still required to clearly show how partners' views result in observable outcomes and the inclusion of sensitivity analysis.
- 48 Reports to Councillors supporting the setting of the budget are appropriate and timely. Budget monitoring reports are also produced on a timely basis, and are monitored at an appropriate level. However, whilst a risk assessment was part of the 2008/09 budget, this was in general terms as opposed to being in relation to material items of revenue and capital income and expenditure, and monitoring reports are not informed by any risk assessment. In addition, budget setting and budget monitoring reports are not yet linked to operational activity indicators that are lead indicators of spend.
- 49 Financial management arrangements were not reviewed to ensure that they remained 'fit for purpose' during the year. To an extent, this was acknowledged by the Council in its report to the Audit Committee in September 2008 relating to the position of the financial statements audit where capacity concerns within the financial services function were highlighted in relation to the production of the accounts.

The audit of the accounts and value for money

- 50 The Council does not have arrangements in place to manage its asset base. Our financial statements audit work on fixed assets reviewed the fixed asset register as the key supporting financial system. We found this not to be compliant with the requirements of the 2007 SoRP and therefore the asset base could not be managed appropriately. We therefore qualified the Council's VFM conclusion in respect of this criterion.

Financial standing

- 51 The Council's financial standing continues to be adequate. However, targets for the recovery of sundry debtors were only set towards the end of 2007/08. Consequently, the Council have not yet been able to demonstrate that these targets are stretching performance, or that monitoring action is enabling the Council to undertake any necessary corrective action sufficiently early in the financial year.

Internal control

- 52 Overall arrangements for internal control remain adequate. Improvement areas highlighted previously still need to be addressed, for example, ensuring that risk management arrangements properly underpin the Council's processes.

Value for money

- 53 The Direction of Travel Statement at paragraphs 18 to 34 incorporates our findings in this area.

Data quality

- 54 Our mandated audit of the Council's arrangements for ensuring data quality, which fed into our VFM conclusion, concluded that the corporate management arrangements are adequate. Improvements have been implemented in 2008/09 with the formalisation of a data quality strategy. However, action is now needed to ensure that the strategy has been communicated across all departments and partners. This needs to be evidenced and supported by robust monitoring arrangements to confirm that these documented procedures and controls are complied with.
- 55 We carried out detailed work to check the accuracy of BVPI's, focusing on housing and council tax benefits where we reviewed the processing of new claims and changes in circumstances. We found errors within the Council's supporting data, particularly in relation to change of circumstance cases, and therefore qualified this BVPI.
- 56 In addition to this work, our audit of the financial statements led us to consider the Decent Homes Standard (BVPI 184). The Council was unable to provide evidence to support this BVPI when requested.
- 57 As a consequence, our overall conclusion was that adequate arrangements were not in place and we therefore qualified the Council's VFM conclusion in respect of this criterion.

Advice and Assistance work

- 58 We have not undertaken any work using the powers given to us under section 35 of the Public Involvement in Health Act.

Looking ahead

- 59 The public service inspectorates have developed a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 60 CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate area assessment and reporting performance on the new national indicator set, together with an organisational assessment which will combine the external auditor's assessment of value for money in the use of resources with a joint inspectorate assessment of service performance.
- 61 The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new National Indicator Set and key aspects of each area's Local Area Agreement

Closing remarks

- 62 This letter has been discussed and agreed at the Chief Executive's Board. A copy of the letter will be presented to the Audit Committee on 8 April 2009 and then to the Cabinet on 5 May 2009. Copies will need to be provided to all Council members.
- 63 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

Table 3 Reports issued

Report	Date of issue
Access to Services Inspection Report	August 2008
Audit and inspection plan	November 2008
Interim Annual Governance Report	September 2008
Annual Governance Report	January 2009
Opinion on financial statements	January 2009
Value for money conclusion	January 2009
Data quality report	February 2009
Corporate performance assessment report	February 2009
Annual audit and inspection letter	March 2009

- 64 The Council has taken a positive and constructive approach to audit and inspection work, and we wish to thank the Council's staff for their support and cooperation during the audit.

Availability of this letter

- 65 This letter will be published on the Audit Commission's website at www.audit-commission.gov.uk, and also on the Council's website.

Gary Hammersley
Corporate Area Assessment Lead

March 2009

Mark Hodgson
Appointed Auditor

The Audit Commission

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