



ANNUAL AUDIT AND INSPECTION LETTER 2007/08

1. INTRODUCTION

- 1.1 Each year the Council receives an Annual Audit and Inspection Letter that summarises the work undertaken by the Audit Commission and the District Auditor for the preceding year.
- 1.2 The purpose of this report is to provide Members with an external overview of performance for the year and to raise any significant issues that require particular attention.

2. LETTER FOR 2006/07

- # 2.1 A copy of the Audit and Inspection Letter for 2007/08 is attached as Appendix 1. A copy of the Letter will be published on both the Council and the Audit Commission's website
- 2.2 The report concludes that the Council has made good progress in meeting its own priorities and compares well with the authorities both in levels of performance and improvement in performance. It has prepared its accounts well and on a timely basis, and continues to perform well in the use of resources assessment. The report also draws attention to a few areas where there is scope for further improvement.

3. PORTFOLIO HOLDER COMMENTS

- 3.1 The Policy and Resources Portfolio Holder comments that

I thank the External Auditors for the letter and the positive meeting I had with them on its content. I am pleased that it recognises that within the Council “staff and councillors are committed and there is a good improvement culture”.

The Direction of Travel section recognises the many successes and improvements we have delivered for local people. As a Council I note we are above average when compared with others in terms of our performance achievements. It also identifies that we have much to do particularly in these more difficult times for many in our community.

Referring to the value for money part of the report I am pleased to be told that we have achieved 3 out of 4 in all our assessments and I am informed that since 2005 we are the only District in Hampshire that has maintained this consistently high level across all assessment categories.

The challenge for us all in the Council is to build on this good work over the years ahead.

4. CRIME AND DISORDER, ENVIRONMENTAL AND EQUALITY AND DIVERSITY IMPLICATIONS

- 4.1 There are no crime and disorder, environmental or equality and diversity implications arising directly from this report.

5. RECOMMENDATIONS

- 5.1 It is recommended that the Annual Audit Letter for 2007/08 be noted.

For Further Information:

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Background Papers:

Annual Audit and Inspection Letter

New Forest 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 This letter provides an overall summary of the Audit Commission's assessment of the Council. It draws on the findings and conclusions from the audit and inspection of the Council for 2007/08.
- 2 The report is addressed to the Council, in particular it has been written for councillors, but is available as a public document for stakeholders, including members of the community served by the Council.
- 3 The main messages for the Council included in this report are:
 - In 2007/08 the Council made good progress in achieving its own priorities, with the majority of key objectives achieved.
 - The Council demonstrated improvement in over half of its key performance indicators (PIs) and nearly half are in the best 25 per cent, which is above average when compared to other councils.
 - The Council approved its financial statements in advance of the 30 June statutory deadline. We issued an unqualified opinion on the 2007/08 financial statements and gave an unqualified value for money conclusion on 30 September 2008.
 - The Council has continued to 'perform well' in our assessment of its use of resources. The Council's risk management arrangements have improved since last year, but there remains scope for further improvement; specifically on recognising and responding to partnership risks and providing risk management training to all relevant staff.

Action needed by the Council

- 4 The Council needs to :
 - Keep under review plans to achieve improvements in performance in planning and homelessness services.
 - Recognise and respond to any significant partnership risks, and ensure all appropriate staff receive relevant risk management training.

Purpose, responsibilities and scope

- 5 This report provides an overall summary of the Audit Commission's assessment of the Council, drawing on audit, inspection and performance assessment work since the last Annual Audit and Inspection Letter.
- 6 We have addressed this letter to councillors 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.
- 7 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 and the Council is planning to publish it on its website.
- 8 Your appointed auditor is 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, the auditor reviews and reports 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.
- 9 This report includes the latest assessment on the Council's performance under the Comprehensive Performance Assessment (CPA) framework including our Direction of Travel report.
- 10 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 the Council performing?

The improvement since last year - our Direction of Travel report

What evidence is there of the Council improving outcomes?

- 11** The Council's 2003 to 2007 Corporate Plan had four top-level priorities: managing our finances; crime and disorder and community safety; housing; and clean streets and public spaces. These were extended for another year until March 2008 to allow input from the community through the public consultation on the Future Matters issues and options work and from the new administration following the local elections. The Council has made good progress in the past year in delivering improvements for local people in all four of the priorities for 2003-2008 as the paragraphs below show.

Managing our finances

- 12** The Council met the majority of its performance plan key targets for 2007/08 in respect of 'managing our finances'. These include migrating key corporate information systems for housing management, tax and benefits to Hampshire County Council as part of a hosting pilot project. This project is working well. It also developed options for a business case for moving the Council's business from two sites to one.
- 13** Indicators for 2007/08 show that the majority of administration services have maintained or improved performance in the last year. The Council has remained in the best 25 per cent nationally for the percentage of council tax collected when compared to single tier and district councils. It has introduced a self-service phone module in the contact centre for making council tax payments, and there has been a good uptake. Performance has improved to the best 25 per cent for the collection of national non-domestic rates. However, at 94.4 per cent, the payment of invoices by the agreed date or within 30 days is below the median of 94.99 per cent when compared to other councils. The Council's forecast for 2008/09 (96.75 per cent) shows an improvement in performance in this area.
- 14** Housing benefit performance is good overall. The time taken to process new housing benefit claims has reduced, maintaining above average performance. The accuracy of processing remains in the best 25 per cent. The Council has changed the way in which it carries out fraud investigations to a more risk-based approach, which is reflected in fewer visits and investigations, which yield a higher rate of prosecutions and sanctions. As a result, the number of council tax and housing benefit prosecutions has improved to above average.

- 15 The Council is also working to improve its income generation. A key challenge facing the Council is reduced financial capacity, as it is facing falling revenue and interest rate reductions due to the economic downturn. It is reviewing its medium term financial strategy, revisiting its targets for 2009/10 to make sure that it has the resources to deliver them, and has put in place a vacancy management process to reduce staffing costs. The Council is looking to share service delivery where this would provide better value, and work is progressing with other councils with the possibility of shared delivery of some services in the future.

Crime and disorder and community safety

- 16 Along with its partners, the Council has continued to reduce crime and disorder. It has good capacity to address community safety. Crime levels remain low in the New Forest; the overall level of crime in 2007/08 (according to British Crime Survey figures) was 35.7 per 1000 population, which is below average for Hampshire districts and well below average nationally. There has been a drop in the number of burglaries and instances of theft from motor vehicles. There has been a significant drop in the number of thefts of motor vehicles, the highest decrease among Hampshire districts. Reducing vehicle crime is one of the Community Safety Partnership's priorities.
- 17 Community safety initiatives are improving the quality of life for local communities. In particular, the Partnership Intervention Panel has reviewed the methods for monitoring anti-social behaviour, and increased its reliance on intelligence led processes. It takes a robust approach to early intervention in cases of anti- social behaviour, and the use of tools such as anti-social behaviour orders. Helping those who are engaging in anti-social behaviour or who are at risk or are in need, have a more positive role within the community is a key objective of the Partnership Intervention Panel. There has been a reduction in the number of young people entering the criminal justice system for the first time, and the rate of re-offending of young people has reduced to the lowest in the county. The domestic violence forum has enabled a continued improvement in performance against best practice issues within domestic violence. There has been an increase in reporting domestic violence, and a reduction in the numbers of repeat victims and offenders.
- 18 Although crime levels are very low, 30 per cent of local people still said in 2007 that they felt unsafe in the district after dark, which is higher than average for the south east region. The Council and partners are addressing this through the community safety strategy, which includes improved communication and the use of CCTV. Community engagement on crime and disorder is a high priority, and the Council holds 'public' sessions in the community to engage the public in discussion about the issues across the district. The Crime and Disorder Reduction Partnership funds a specific post to engage the community on this issue, to enable them to take on ownership of crime and disorder problems. The Council has recently agreed the funding to expand the CCTV system into Hythe and New Milton.
- 19 Three new overarching priorities for 2008/12 have been agreed through the Crime Reduction Partnership: the reduction in re-offending, the reduction of crimes and incidents relating to alcohol misuse, and improvements in how the Partnership works in order to enhance its outcomes.

How is the Council performing?

Housing

- 20** In the Council's role as 'landlord', housing performance is improving and is well above average when compared to other councils nationally. In re-letting homes, performance has continued to improve and stayed in the best 25 per cent of councils. Rent collection has improved, as has the percentage of urgent repairs completed in time, so that for both of these indicators the Council is now in the best 25 per cent. It is on target to achieve the decent homes standard by 2010. A survey of tenant satisfaction in 2007/08 found that the majority were satisfied with the repairs service; and a survey in 2006/07 found that the majority were satisfied with the overall service and with the opportunities for participation, placing the Council in the best 25 per cent nationally.
- 21** The time spent by New Forest's homeless households in bed and breakfast or in hostel accommodation remains considerably longer than that experienced by homeless households elsewhere. The average length of stay in bed and breakfast is 5.6 weeks compared to a median of 2.4 weeks, and the average length of stay in hostel accommodation is 78 weeks compared to a median of 1.79 weeks. Improvement is being made and in 2008/09 the projected length of stay is 4.1 weeks in bed and breakfast, and 72 weeks in hostel accommodation. The Council is actively working to prevent homelessness, and has a range of measures in place to do this. These include the provision of advice on mortgage issues and referral to a new mortgage rescue scheme, and an increase in the level of deposits they will lend to people moving into the private rental sector under the rent deposit bond scheme. The Council is taking steps to maximise the amount of accommodation available; for example, it has increased the number of properties available to homeless people under the private sector leasing scheme to 30. It is reviewing its sheltered housing provision with a view to improving its utilisation, and examining options for the re-development of its own land to provide affordable housing.
- 22** Ninety-four new affordable homes were completed in 2007/08, against the Council's target of 100. Providing affordable housing remains a priority for the Council in its new Corporate Plan for 2008/12, and in the Local Strategic Partnership's Sustainable Community Strategy for 2008/12 (Future Matters). The Housing Strategy Action Plan includes a target of 100 new affordable homes per year, including 10 in rural areas. The Council's Local Development Framework Core Strategy government submission in November 2008, which sets the planning framework for the area outside the New Forest National Park for the period up to 2026, includes an increase in the development of affordable housing. However, the Council is forecasting a delivery of 82 new affordable homes in 2008/09 as a result of the financial downturn and the state of the national property market, which has meant that fewer new developments are taking place. This situation has been slightly countered by the opportunity to purchase new properties from developers for use as affordable housing.

- 23** The Council is maximising opportunities to provide housing through its partnership with housing associations who own, manage and develop homes in the district. It is one of the founding members of the Hampshire Alliance for Rural Affordable Housing (HARAH), formed in 2005 to address the need for affordable housing across rural Hampshire. The influence and capacity of HARAH is improving; this has been recognised by IDeA and is part of its rural excellence programme. A strategic officer now works across HARAH funded by rural support grant to develop a business plan and communications strategy for HARAH along with an improved action plan.

Clean streets and public spaces

- 24** The Council has maintained or improved its performance in environmental issues. Performance continues to be good overall in standards of cleanliness in the streets and public spaces, compared to other councils nationally, and satisfaction levels are high. There has been a significant improvement in the removal of fly tipping. The amount of waste collected per head has been reduced and is now in the best 25 per cent nationally. The amount of recycling has increased following an increase in glass recycling and the rollout of a clear sack scheme to all properties in the district for recyclables, but remains below average for recycling including composting. The cost of waste collection remains below average when compared to other councils nationally, and satisfaction levels are high.
- 25** The Council is making good progress in its plans related to wider environmental issues. It is doing a 'Green Audit' with nine themes looking at the impact the Council's roles as an estate owner, a service provider and a community leader have on the environment. In particular, it is identifying ways to reduce the carbon footprint and the use of non-renewable resources. Good progress is being made, with the development of improvement plans for all nine themes. Through the Local Strategic Partnership, the Council has established a Flagship Project for community engagement on climate change. It is liaising with other organisations to raise awareness of the district's carbon footprint and what they can do to influence a reduction. It is also leading on this issue with other Local Strategic Partnerships in Hampshire. It is working with Hyde to help them establish a Climate Change Forum. Other initiatives include hosting an Eco Schools conference, which was attended by 70 children and was considered a big success by the schools.

Wider community outcomes

- 26** Good progress continues to be made in improving access to services. Electronic access is good and improving, with the Council further developing electronic access to all of its services for customers and partners in order to minimise operating costs and improve efficiency. This includes revamping the Council's web site. Surveys show that satisfaction levels are high for the provision of access to services for those with 'specific needs'. Results from mystery shopper visits to the Council's offices also scored well.

How is the Council performing?

- 27** The Council has consulted widely on the priorities for 'Future Matters', the new Sustainable Community Strategy for 2008/12. This was a major consultation undertaken with both individuals and organisations, jointly carried out with the Local Strategic Partnership and the New Forest National Park Authority. This has joined up the Sustainable Community Strategy and Local Development Framework Core Strategies for both the Council and the National Park. The new strategy includes the development of flagship projects, designed to focus resources on the priorities. The Council's new Corporate Plan for 2008/12 was compiled in conjunction with the Sustainable Community Strategy and the Local Development Framework.
- 28** Good progress is being made on equality and diversity. The Council has achieved level three of the Equality Standard and has an action plan in place for improving performance. It has completed comprehensive equality impact statements for all its services. It has a corporate equality scheme for 2008/12 with annual action plans.

Value for money and Use of Resources

- 29** The Council is performing well in delivering value for money and in its use of resources. This year it has again achieved a score of 3 out of 4 for use of resources and for value for money. Its council tax is average and has increased in line with other councils during 2007/08. It has achieved its local and nationally set efficiency targets and has balanced budgets in place for 2008/09.
- 30** The Council is achieving and improving value for money in key services. It achieves good performance with lower costs when compared to others in its environment, culture, housing management, council tax and benefits administration services. Areas of high spending such as on sport and recreation are understood, are in line with its priorities and are taken into account when setting the annual budget. It has high levels of satisfaction with its sports and leisure facilities when compared to other councils. The Council has met the challenging Gershon efficiency targets over the 3 years to 31 March 2008. This demonstrates the commitment to reducing its spending wherever possible.

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

- 31** The Council has a robust range of plans to drive improvement. It uses the Corporate Plan to drive annual portfolio plans, which set and monitor the more detailed service action plans. The Council has restructured and streamlined its management structure so that it is clear which individuals and services within each Portfolio are accountable for performance in their areas. There is an effective budget setting process in place at the Council and budget monitoring is undertaken with involvement from budget holders, senior management and members.
- 32** Five corporate priorities have been agreed for 2008 to 2012: providing affordable housing; tackling crime and disorder; ensuring clean streets and public places, empowering young lives; and valuing and supporting older people. A revised Corporate Plan for 2008/12 is now in place, linked to the Sustainable Community Strategy for the whole area.

- 33** The Council's improvement against selected 2007/08 Best Value Performance Indicators (BVPIs) is good when compared to other councils, with 68 per cent having improved in the last three years. Of those BVPIs selected for comparison, 55 per cent show improvement from last year. Forty-two per cent of the Council's BVPIs are in the best 25 per cent of all councils, which is above average. Customer satisfaction with the Council is in the best 25 per cent when compared to other councils.
- 34** Areas where service performance indicators show relatively weaker performance when compared to other councils include:
- the planning service. Improvements have been made to the service and performance has improved. The percentage of major planning applications determined within 13 weeks has improved from below average to above average, and the percentage of minor planning applications determined within 8 weeks has improved from the lowest 25 per cent to below average. However, the percentage of other planning applications determined within eight weeks has dropped to the lowest 25 per cent from below average, and the percentage of planning appeals has dropped from above average to below average. The Council's forecast for 2008/09 shows improvements in performance in these two areas.
 - the length of stay of homelessness households in bed and breakfast and hostel accommodation. The Council is aware of the issues in homelessness and has an action plan to improve performance.
- 35** The Council's plans are based on knowledge of the community. It conducts regular surveys of residents, staff and councillors through its Citizen's Panel, holds focus groups, and uses the information from these effectively to improve performance. It is developing a common community engagement framework for the district, which identifies five levels of engagement, from informing to empowering. Its new Corporate Plan for 2008/12 was compiled in conjunction with the new Sustainable Community Strategy and the Local Development Framework. The District has a good Sustainable Community Strategy (2008/12), based on extensive consultation in 2007 and a good understanding of the profile of the area. It includes clear links to Parish Plans and the wider Hampshire Local Area Agreement (LAA).
- 36** The Council is committed to the Hampshire LAA and plays an active role in securing improved outcomes for the people of the New Forest through the agreement. This is partly demonstrated by their active participation in helping to deliver 15 of the 16 targets in the Local Public Service Agreement. The Council provides leadership to the County in key areas such as the Children and Young People Board. It is working with Hampshire Primary Care Trust to improve the health of the local population, for example, through investing in a jointly funded health policy post. The Council is working in partnership with Hampshire County Council, for example, to explore how the Health and Wellbeing Boards can improve their joint working to improve health and wellbeing for local people.

How is the Council performing?

- 37** The New Forest is a good place for staff to work. Its staff and councillors are committed and there is a good improvement culture. It has recently had its Investors in People assessment reviewed and this found a commendable working environment in which people feel a sense of belonging; with opportunities to take personal responsibility in their role, which gives them a sense of ownership and empowerment. There is a strong commitment to providing learning and development opportunities for staff.

Service inspections

- 38** The Council has not had any service inspections this year.

The audit of the accounts and value for money

The accounts

- 39 The Council approved its financial statements on 20 June 2008, in advance of the 30 June statutory deadline. The statements and working papers were provided to us in line with our agreed timetable, and the working papers were sufficient for our audit. Where we needed to raise queries, we received prompt responses from staff.
- 40 We have reported separately to the Final Accounts Committee on the issues arising from our 2007/08 financial statements audit, and on 30 September 2008 we issued:
- an audit report providing an unqualified opinion on your accounts and a conclusion on your value for money arrangements to say that these arrangements are adequate; and
 - a report on your 2007/08 Best Value Performance Plan confirming that the Plan has been audited and that there were no matters to be reported to the Council.
- 41 We identified four significant errors in the statements presented for audit, all of which were adjusted by the Council. These were reported to the Final Accounts Committee prior to the opinion being given. None of the errors were material, and none impacted on the General Fund balances.
- 42 We are also required to certify your 'whole of government accounts' consolidation pack. We reported on 1 October 2008 that in our opinion, the pages of the consolidation pack are consistent with the Council's financial statements.

Use of Resources

- 43 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).
 - 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).

The audit of the accounts and value for money

44 We have assessed the Council's arrangements for use of resources in these five areas as follows.

Table 1

The Council has performed well in all areas of the assessment

Element	Assessment
Financial reporting	3 out of 4
Financial management	3 out of 4
Financial standing	3 out of 4
Internal control	3 out of 4
Value for money	3 out of 4
Overall assessment of the Audit Commission	3 out of 4

Note: 1 – lowest, 4 = highest

The key issues arising from the audit

45 Against the backdrop of the tougher assessment, the Council has continued to perform well in its use of resources assessment and has maintained its assessment both overall and for the individual assessment areas.

46 The detailed results of this years review have been discussed with management to aid the Council's preparation for the new Use of Resources assessments that will be made later this year. The key messages from this years review are as follows:

- Financial reporting - All the statutory financial reporting deadlines were met and the working papers supporting the financial statements were of a good standard. To improve the overall financial reporting arrangements, the Council needs to improve its consultation with external stakeholders on its Annual Report.
- Financial management - The Council's financial management framework remains robust and soundly based; the medium term financial strategy is driven by corporate business planning and linked to the Council's key objectives.
- Financial standing - The Council has continued to maintain service expenditure within its original budget of £21.7 million, enabling General Fund and Capital Fund reserves to be increased by £1.3 million in total.
- Internal control - The Council has improved its risk management arrangements in the past year; corporate business risks are now clearly linked to the Council's strategic business objectives, and all project initiation documents now include risk assessments. Further improvements still need to be made to ensure that
 - significant partnership risks are recognised, considered and responded to; and
 - appropriate staff receive relevant risk management training and guidance to enable them to take responsibility for managing risk within their own working environment.

- Value for money - The Council continues to provide good value for money. Performance has continued to improve and is maintained at a level that is above average compared to other councils whilst costs remain below average.

Data quality

- 47 The Council's overall management arrangements for ensuring data quality are consistently above the minimum requirements. We have reviewed three performance indicators (PIs) in detail:
- Average time in temporary accommodation: hostels (BV183b) - we concluded the PI was fairly stated.
 - Speed of processing Housing and Council Tax Benefit new claims (BV78a) - we concluded the PI was fairly stated.
 - Speed of processing changes in circumstances to Housing and Council Tax Benefit (BV78b) - we concluded that the Council's performance is potentially understated against this PI, but we were unable to quantify the extent of the underperformance.

Grant claim certification

- 48 In accordance with Strategic Regulation, the Audit Commission has continued to promote a risk-based approach to the certification of grant claims. The Council submitted all of the required claims in advance of the prescribed deadlines, and in turn this enabled us to certify the claims and returns in advance of the certification deadlines.
- 49 There were no significant issues arising from the audit of the Council's 2007/08 grant claims and returns.

Looking ahead

- 50** The public service inspectorates have developed a new performance assessment framework, the Comprehensive Area Assessment (CAA), which was published in February 2009. CAA will provide an independent assessment of how well people are being served by their local public services. At its heart is a new area assessment in which the inspectorates will provide a joint view of the prospects for local areas and the quality of life for people living there.
- 51** CAA will have two main elements, which will inform each other:
- an area assessment that looks at how well local public services are delivering better results for local people in agreed priorities, such as health, economic prospects and community safety, and how likely they are to improve in the future; and
 - organisational assessments for councils, combining the external auditor's assessment of value for money with a joint inspectorate assessment of council service performance. The auditors' use of resources judgements will therefore continue, but their scope will be widened to cover issues such as commissioning and the sustainable use of resources.
- 52** The area assessment will draw on the detailed work of the inspectorates in their core areas of activity, the views of local people, people who use local services and other stakeholders, the new national indicator set and the information being used to manage public services locally. It will address local priorities and will always include a specific focus on people, including children and young people, who may experience disadvantage in accessing public services and whose personal circumstances make them most vulnerable.
- 53** CAA will result in reduced levels of inspection and better coordination of inspection activity. It is also intended to act as a catalyst for better partnership working at the local level and to support local accountability by providing clear information to local people.
- 54** The first area and organisational assessment reports will be published in November 2009.

Closing remarks

- 55** This letter has been agreed with the Chief Executive, Executive Director, Leader of the Council and the Leader of the opposition. A copy of the letter will be presented at the Cabinet on 1 April 2009. Copies were provided to all Council members before 31 March 2009.
- 56** 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 2 Reports issued

Report	Date of issue
Audit and inspection plan	April 2007
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Final accounts memorandum to management	November 2008
Annual audit and inspection letter	March 2009

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

Patrick Jarvis
District Auditor

March 2009

Linda Krywald
Comprehensive Area Assessment Lead

March 2009

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

Copies of this report

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