

08 December 2008

Chief Executive Officer
All District Councils

Direct line

0845 052 2616

Email

cpa@audit-commission.gov.uk

Dear Colleague

Use of Resources Assessment 2008

Please find attached your authority's use of resources assessment which we ask you to treat as confidential.

You may apply for a review of your authority's use of resources assessment if you wish formally to challenge the overall use of resources assessment.

Before making an application for a review of the assessment, please discuss the issues with your Appointed Auditor. The Commission document *Review Procedure for Scored Judgements* explains more about the review process and is available on our [website](#). If you wish to request a review you must send written notice of your application by 5pm on 19 December 2008 to Mark Fletcher (m-fletcher@audit-commission.gov.uk), Regional Director, together with your full case and evidence. We ask that you, as Chief Executive Officer, make the request for a review.

Any general queries regarding the contents of this letter should be referred to your Comprehensive Area Assessment Lead (CAAL), who has been sent a copy of this letter.

Please note that these scores are confidential until the Commission completes any requested reviews. We will have done this by the end of January 2009. We will publish a consolidated list of all scores at the end of February 2009. If you have any queries on these arrangements, please contact your CAA Lead or cpa@audit-commission.gov.uk.

Yours sincerely



Gareth Davies
Managing Director, Local Government, Housing & Community Safety

cc CAA Leads

Lancaster City Council

Confirmation of Use of Resources Assessment - 2008

This confirmation was attached to a covering letter and is subject to an embargo as set out in the covering letter.

Auditor Assessments

| Element | Score |
|----------------------|-------|
| Financial Reporting | 3 |
| Financial Management | 3 |
| Financial Standing | 3 |
| Internal Control | 2 |
| Value for Money | 2 |

Audit Commission - Overall Use of Resources Judgement

| Element | Score |
|---------------|-------|
| Overall Score | 3 |

The use of resources judgements are scored on the following scale:

- 4 - well above minimum requirements - performing strongly
- 3 - consistently above minimum requirements - performing well
- 2 - at only minimum requirements - adequate performance
- 1 - below minimum requirements - inadequate performance