

# Annual Audit and Inspection Letter

Lancaster City 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 City Council has made good overall progress in delivering its priorities. Services are improving at a faster rate than other councils and the number of high performing services has also increased. The CPA corporate assessment inspection was reported in February 2008 with an overall rating of *good*, an improvement on the 2004 rating.
- 2 Lancaster is becoming a cleaner and healthier place to live. Recycling, street cleanliness, homelessness and planning (minor applications) performance have all improved. Litter has reduced and graffiti levels are very low. The amount of waste collected is down, reducing the use of landfill. Overall costs of waste collection rose over the past year, reflecting extra investment.
- 3 Crime is falling faster than in other parts of the region with significant reductions in violent crime and thefts from vehicles. Local people have fewer concerns about anti-social behaviour than previously. The borough is on track to meet its local target for reducing serious acquisitive crime.
- 4 The City Council continues to lead a wide-ranging regeneration programme, although progress on some schemes has slowed due to the economic downturn.
- 5 Housing services are improving well and neighbourhood management schemes are helping to support sustainable communities. The benefits service continues to deliver high performance for both the speed and accuracy of assessments.
- 6 The City Council is making its services more accessible with more now integrated into the two customer service centres in Lancaster and Morecambe. More people are using the Council's website. Public satisfaction with the Lancaster as a place to live has risen but satisfaction with the City Council has fallen<sup>1</sup>.
- 7 There remains work to do to reduce health inequalities across the borough. The health of people in the district is generally average but early deaths from cancer are reducing more slowly than average and binge drinking is a significant problem.
- 8 The City Council's approach to equality and diversity remains underdeveloped. Lancaster is one of only 14 per cent of councils nationally still to progress beyond Level 1 of the Local Government Equality Standard.
- 9 Sickness absence fell substantially in 2007/08 but remains above the local authority average.
- 10 Financial capacity is stretched as a result of an overspend on the concessionary travel budget, increased revenue costs to maintain regeneration sites and reduced investment, rental and fee income.
- 11 The auditors' value for money judgement was again *adequate* in 2007/08 and efficiency targets were met but significant further savings will be required in order to meet budget projections for 2009/10.

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<sup>1</sup> Interim Place Survey data 2008: to be updated when final figures available.

### Action needed by the Council

- 12 Further efficiencies and/or savings will be required to meet budget projections for 2009/10. 2009 is proving to be a difficult year for all councils due to the national economic downturn. Pressures will increase further as the recession starts to bite. The Council should proactively manage its finances and other resources to deal with these pressures, particularly where costs and demands for services are increasing.
- 13 The Council should ensure that it continues to work closely with NHS trusts and other key partners so that health initiatives are effectively co-ordinated across the borough in order to deliver outcomes.
- 14 The City Council should re-commence its programme of work aimed at improving its performance against the Local Government Equality Standard.
- 15 Sickness absence fell in 2007/08 but remains above average. The City Council should further enhance capacity by a continued a management focus on this issue.
- 16 The City Council should analyse the reasons for lower levels of satisfaction with the Council and take action to restore the public's level of confidence with Council activities.

# Purpose, responsibilities and scope

- 17 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.
- 18 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.
- 19 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](http://www.audit-commission.gov.uk). (In addition the Council is planning to publish it on its website).
- 20 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.
- 21 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.
- 22 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 Lancaster City Council performing?

23 Lancaster City Council was assessed as good in the Comprehensive Performance Assessment reported in February 2008. These assessments have been completed in all district councils. 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

### Improving outcomes

24 Lancaster City Council has made good progress in delivering its priorities. The district is becoming a cleaner and healthier place to live, and crime is falling faster than in other parts of the region. The City Council continues to lead a wide-ranging regeneration programme, although progress on some schemes has slowed due to the economic downturn. Housing services are improving well and neighbourhood management schemes are having an impact in supporting sustainable communities. The Council is making its services more accessible, but there is scope to improve value for money. Public satisfaction with the Lancaster as a place to live has risen to 80 per cent, but satisfaction with the City Council has fallen to 37 per cent<sup>1</sup>.

<sup>1</sup> Interim Place Survey data 2008: to be updated when final figures available.

## How is Lancaster City Council performing?

- 25** Overall, the City Council's services are improving at a slightly faster rate than the average. Sixty one per cent of nationally-comparable indicators improved for Lancaster City Council during 2007/08, against a district council average of 56-59 per cent. The percentage of indicators where Lancaster City Council performs in the top quartile also increased to 33 per cent, the same as the national average. The Council's benefits service continues to be a top performer, processing new claims in an average of 19 days during 2007/08 with a 99.8 per cent accuracy rate. There have also been notable improvements in recycling, street cleanliness, homelessness services and speed of processing minor planning applications. Sickness absence fell substantially but remains above the local authority average.
- 26** Environmental quality and waste management are improving steadily. The proportion of land that is heavily littered reduced from 12.8 to 10.7 per cent in 2007/08 (although still above the district council average) while graffiti levels are now amongst the lowest in the country. The recycling and composting rate has increased to almost 31 per cent – helped by a new plastics collection – but similar improvements elsewhere mean that Lancaster district remains behind the national average. The City Council is successfully reducing the quantity of waste collected per household. The award-winning 'Bulky Matters' collection, delivered in partnership with a local social enterprise, collected 100 per cent of waste within the seven day standard during 2007/08 and recycled or re-used 50 per cent of this, thereby significantly reducing the use of costly landfill. Overall costs of waste collection rose over the past year, reflecting extra investment in recycling services, but the total cost of waste collection per household remains below average. Both Williamson and Happy Mount parks achieved Green Flag status during 2007/08.
- 27** The City Council is helping to make the district a healthier place but there remains work to do to reduce health inequalities. Lancaster is one of only six 'Cycling Demonstration Towns' nationally, helping to create improved cycle routes, more parking spaces and increased take-up of cycle training by both adults and children. Additional funding of £1.5 million has recently been secured for the Department of Transport to enable the project to be extended until 2011. The health of people in the Lancaster district is generally similar to, or better than, the England average. However, early deaths from cancer are reducing more slowly than average, binge drinking is a significant problem, and the gap in life expectancy between the best and worst areas of the district is five years for women and six years for men. The City Council is beginning to address these issues with its partners – for example, the Lancaster District Alcohol Harm Reduction Partnership has produced an award-winning short film warning about the dangers of drink driving. A Council-run project is targeting obesity among primary school children by measuring body mass index and providing each child with an individual fitness chart.

- 28** The City Council and its partners have made impressive progress in reducing crime and anti-social behaviour. Targeted initiatives – such as those run by the Multi-Agency Problem Solving Team – contributed to overall recorded crime falling by 15 per cent in Lancaster district during 2007/08, slightly better than the county-wide reduction. Particularly significant reductions were achieved in violent crime (14 per cent down on 2006/07 levels) and thefts from vehicles (32 per cent down). The percentage of people perceiving anti-social behaviour to be high also fell to 17 per cent. Data for the first half of 2008/09 indicates that the borough is just on track to meet its target for reducing serious acquisitive crime within the Lancashire Local Area Agreement.
- 29** Progress on the physical and economic regeneration of the district has been good but, in common with other parts of the country, is now slowing as a result of the economic downturn. Key projects completed in the past year include the Storey Centre for Creative Industries, West End Gardens (incorporating a performance plaza, play areas, and public art works) and phases 6 and 7 of the coastal defence works, which provide an extension to the landscaped promenade walkways. Problems concerning highways access to the new Science Park have been resolved and development is scheduled to begin shortly. However, the Chatsworth Gardens housing project in Morecambe has been delayed as a result of problems with the development agreement, exacerbated by the economic downturn. Discussions are ongoing with the Homes and Communities Agency (HCA) with a view to agreeing a revised financial model for the project. The Lancaster town centre retail development is on hold pending the decision by central government to ‘call in’ the planning decision. Work on the infrastructure elements of the Luneside East scheme is ongoing but a housing partner has yet to be found for the development. Looking ahead, the Council has adopted a revised economic regeneration programme and this is now being taken forward with the Local Strategic Partnership, the North West Development Agency and the HCA.
- 30** Housing services continue to improve in most areas. Average re-let times for council housing reduced from 38 to 32 days in 2007/08 but are rising again in the first half of 2008/09. The proportion of urgent repairs completed on time fell slightly but remains above average, while the speed of response to non-urgent repairs improved again in 2007/08. Some 86 per cent of tenants are satisfied with the quality of their home and ‘Tenant’s Den’ road shows have engaged residents in generating ideas to improve housing services. Preventative action is reducing levels of homelessness and the average length of stay in temporary accommodation fell sharply in 2007/08. The City Council has supported the YMCA to re-open a unit providing emergency accommodation and support to young people. Neighbourhood management arrangements in Poulton and the West End of Morecambe have continued to give local people extra input into decision-making – for example, bespoke waste collection and recycling arrangements have been introduced in the West End where the nature of housing and transience of population makes traditional approaches less suitable. A further pilot of neighbourhood management has been completed in the Ellel ward; the outcome of this pilot is currently being considered by a Cabinet liaison working group looking at options for the roll-out of neighbourhood management across the district.



## How is Lancaster City Council performing?

- 31** The City Council is strengthening its focus on customers and improving access. Further services, including homelessness, parking and concessionary travel, have been integrated into the two customer service centres (CSCs) in Lancaster and Morecambe which opened in late 2007. A recent 'mystery shopping' exercise found that 87 per cent of queries were resolved in a single contact. Staff from the Citizen's Advice Bureau and the Department for Work and Pensions work out of the CSCs on an appointments basis, providing joined-up services to residents. The '50 Forward' service for older people also now operates out of the CSCs, offering one-stop advice and information on issues such as housing, home care, leisure and employment, training or volunteering opportunities. An increasing number of residents are using the City Council's website for transactional services and a recent survey rated the ease of finding information on the website at 8.4 on a 10 point scale. In partnership with Lancashire County Council, the City Council's leisure service ran a successful pilot last year to increase access to leisure activities for young people with a significant disability.
- 32** The City Council's approach to equality and diversity remains underdeveloped, but positive action is being taken to strengthen community cohesion. Lancaster is one of only 14 per cent of councils nationally still to progress beyond Level 1 of the Local Government Equality Standard. Planned work to address this was deferred due to capacity in Human Resources being fully occupied by the job evaluation exercise over the past year. On a more positive note, the Community Leaders Group – a quarterly meeting of formal and informal representatives of local communities – is helping to strengthen communication among different ethnic groups and local service providers. The Group was established by the City Council's chief executive in early 2007 and has led to practical improvements such as the introduction of Polish language books into local libraries. It is currently exploring issues around extreme terrorism and developing a protocol for dealing with community tensions which may arise from a local, national or global terrorist incident.
- 33** Value for money was again assessed as adequate in 2007/08, on the basis that service performance is broadly commensurate with spending levels compared to similar councils. Good foundations are being laid for future improvement: the City Council has completed its programme of VFM reviews and is working to develop a better understanding of its unit costs. Recent improvements in value for money include the integration of the Morecambe housing office into the customer service centre (releasing a building for sale) and the extension of the electronic document management system from benefits into planning and housing. Efficiency targets were met during 2007/08 but significant further savings will be required in order to meet budget projections for 2009/10.

### Improvement plans

- 34** The City Council has robust plans for improvement, although further work is needed to ensure that key plans are aligned with those of the Lancaster District Local Strategic Partnership (LDLSP). The existing Corporate Plan clearly sets out priorities and linked actions, but is now under review to fit with the new LDLSP Sustainable Community Strategy (SCS) adopted in November 2008. The number of corporate priorities is likely to reduce, allowing a stronger focus on key outcomes. Corporate and financial planning within the Council is well integrated, helping to support service improvement.

- 35** Performance management continues to improve and is effective in driving action planning. The quarterly Performance Review Team (PRT) has been rationalised to reduce the number of meetings involved and is successfully focusing officer and member attention on under-performance and potential delays to critical milestones. For example, corrective action has been taken to prioritise letters received by the revenues and benefits teams in order to meet the corporate response target, while staffing levels in planning and building control have been reviewed following a drop in fee income.
- 36** Partnership working is becoming more focused in the light of a recent review of the structure and constitution of the LDLSP and its adoption of a revised SCS. The new Strategy is based around 7 themes and 21 priorities. Thematic groups agreed their action plans towards the end of 2008, although not all yet contain SMART targets. The first quarterly progress reports will be made in April 2009. Beyond its boundaries, the City Council is contributing well to Team Lancashire – the sub-regional improvement and efficiency partnership – in areas such as joint procurement. The City Council is consulting its parishes on options for closer working and will shortly consider an application to establish a Town Council in Morecambe.
- 37** Good progress has been made in strengthening community engagement (a key improvement area identified in the 2007 Corporate Assessment) but there remains scope to make better use of community and voluntary sector resources. LDLSP is on track to adopt a new Community Engagement Framework in March 2009 which will subsume the City Council's existing consultation strategy. The LSP has also allocated funding to improve community engagement with service level agreements linked to each thematic group. The SCS contains an explicit priority to increase the capacity of the voluntary, community and faith sector to act as advocates, but a planned review of the local Compact has yet to begin. The City Council's neighbourhood management strategy is currently being reassessed to reflect changes in funding from 2009/10 in respect of area-based grant.
- 38** There has been no progress on strengthening workforce planning arrangements, but sickness absence is falling and good investment has been made in staff training. The Council prioritised its Fair Pay project (incorporating job evaluation and the development of a new pay and grading structure) during 2008 and this is now substantially complete. However, lack of spare capacity and high staff turnover within the Human Resources department meant that other workforce development issues were delayed, potentially reducing the Council's ability to plan ahead for future skill gaps. Nevertheless, the City Council recently achieved accreditation from Investors in People and all staff have regular performance and development reviews. The number of corporate training courses delivered has increased substantially, with a particular focus on customer service training. The City Council has also been awarded the North West Charter for member development. Sickness absence fell from 11.82 to 9.93 days during 2007/08 and continued management focus is sustaining this improvement into 2008/09.

## How is Lancaster City Council performing?

- 39 Political leadership for certain key priorities is unclear. Portfolio responsibilities for elected members have been realigned with the Corporate Plan to some extent, thereby strengthening accountability, although portfolios remain split for the council priorities of regeneration and housing. However, the Council's tight financial position is putting extra strain on decision-making within a Cabinet that operates under proportional representation and consists of five different political groups. This has impacted, for example, on the Council's ability to resolve problems surrounding the development agreement for the Chatsworth Gardens housing project. Attention needs to be given to improving working relationships among elected members and senior officers in order that public confidence in the Council's leadership is not adversely affected.
- 40 Financial capacity is very stretched as a result of significant overspend on the concessionary travel budget, increased revenue costs to maintain regeneration sites and reduced investment, rental and fee income. In addition, capital receipts are running considerably below expected levels due to various difficulties in progressing asset sales. In response, the City Council has scaled down its ambitions in some areas and made service cuts: the Dome will be closed earlier than originally planned, the International Youth Games have been cancelled, and charges for car parking and environmental health will be increased. It is hoped to make further savings by rationalising teams within the communications/marketing and regeneration functions.
- 41 The City Council faces significant challenges and difficult decisions to meet its budget pressures and sustain recent service improvements, particularly in the light of continued uncertainty in the economic climate. Addressing these challenges and delivering positive outcomes for the people of Lancaster district will require clear leadership, continued improvements in partnership working and a strong focus on performance management.

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### Corporate Assessment Inspection

- 42 In 2007, the Council applied to be re-categorised for CPA purposes. The subsequent inspection was reported in February 2008 with the overall assessment of *good*, an improvement on the Council's previous 2004 rating of *fair*. The key findings from the inspection are shown below.
- 43 Strengths included:
- impressive service performance improvement with 75 per cent of comparable national indicators improving over the last three years;
  - a clear and challenging vision to narrowing the gap between the most deprived communities and areas of affluence;
  - strong ambitions and plans to regenerate the district;
  - significant improvement in key services such as housing benefits and recycling;
  - improved prioritisation linked to resource allocation and investment; and
  - effective corporate performance management arrangements to support service improvement.

### 44 Areas for improvement included:

- the need to prioritise and provide leadership to the equalities and diversity agenda;
- the need to strengthen mechanisms for community engagement; and
- supporting new portfolio holders.

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### Tackling health inequalities in Lancashire

- 45 Over the past year we concluded a wide-ranging review of arrangements focusing on how partners work collaboratively to reduce health inequalities (HI) across Lancashire. Average life expectancies across the county are similar to those for England and Wales where the gap between the most affluent and most deprived areas is 6.8 years but parts of Lancashire show much greater variation.
- 46 Joint working is often challenging and health and local government bodies begin with different, sometimes competing, priorities. In addition, the need to develop healthier communities is closely linked to other priorities such as safer and stronger communities, sustainability and regeneration.
- 47 Our review found that despite progress in recent years, the county as a whole is not projected to achieve its Public Service Agreement (PSA) target to reduce HI, as measured by infant mortality and life expectancy at birth. Partner organisations in Lancashire have a clear commitment to tackling HI and the development of plans for 2008/09 and beyond is encouraging. However, some organisations and partnerships still lack coherent longer term strategies. These weaknesses are hampering effective partnership working and performance management. Scrutiny is inconsistently applied to health issues across the bodies we reviewed in Lancashire.
- 48 Directors of Public Health (DPH) across Lancashire are not making full use of their key strategic position and engagement with local health service providers has been limited. Community groups and service users are not consistently involved in the development of HI strategies.
- 49 We have recently received a joint response from all the organisations involved in the review which refers to the significant progress made since our field work was undertaken. However performance data shows that inequalities in health remain a challenge in several areas across Lancashire. We will continue to monitor progress against this key priority for the county.

# The audit of the accounts and value for money

- 50 KPMG as the Council's appointed auditor has reported separately to the Audit Committee on the issues arising from our 2007/08 audit and has 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 on 30 September 2008; and
  - a report on the Best Value Performance Plan confirming that the Plan has been audited.

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## Use of Resources

- 51 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).
- 52 For the purposes of the CPA your auditor has assessed the Council's arrangements for use of resources in these five areas as follows.

**Table 1**

<b>Element</b>	<b>Assessment</b>
Financial reporting	3 out of 4
Financial management	3 out of 4
Financial standing	3 out of 4
Internal control	2 out of 4
Value for money	2 out of 4
<b>Overall assessment of the Audit Commission</b>	<b>3 out of 4</b>

Note: 1 = lowest, 4 = highest

**The key issues arising from the audit**

**Accounts Audit**

- 53 The accounts submitted for audit were of a high standard and required only presentational adjustments. The Council had a clear, structured closedown process and presented clear working papers supporting the balances contained in the accounts submitted for audit.

**Whole of Government Accounts**

- 54 Your appointed auditor issued an unqualified audit opinion on the Council's Whole of Government Accounts pack on 30 September 2008.

**Use of Resources assessment**

- 55 The Council's performance in respect of the Use of Resources assessment was consistent with the assessment in 2006/07, with the exception of the internal control aspect of the assessment, where the score fell from a level three to a level two. The key reason for this change in score was in relation to the additional requirements in the assessment in respect of partnership governance arrangements that the Council was not meeting at the time of the assessment. The Council does have plans in place to address this going forward.
- 56 In other areas of the assessment the Council has demonstrated improved performance by meeting the additional requirements in those areas. For example, the Council has been able to demonstrate an increased strategic focus in relation to the management of its assets.

**Medium Term Financial Strategy**

- 57 In order to gain assurance over the Council's Medium Term Financial Strategy (MTFS), a separate review was undertaken during 2007/08.

## **The audit of the accounts and value for money**

- 58** The review noted that overall the Council has a relatively robust approach to its MTFS, but there are a number of areas where good practice can be adopted and the MTFS further strengthened.
- 59** Areas of strength were that the MTFS reflects the strategic direction laid out in the Corporate Plan of the Council and that there is a strong business planning cycle in place, both corporately and at the service level.
- 60** The main area identified for development is the need for the Council to demonstrate, across the Council, how financial plans have contributed to the achievement of its corporate objectives. For example, resources allocated should be linked to a corporate objective and measures should be used to assess the impact of the investment.
- 61** The Council has agreed an action plan to strengthen the arrangements around the MTFS.

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## **Advice and Assistance work**

- 62** We have not carried out any Advice and Assistance work during 2007/08.



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# Looking ahead

- 63** 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.
- 64** 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.
- 65** 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.



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# Closing remarks

- 66 This letter has been discussed with officers. Copies should be provided to all Council members.
- 67 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.

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**Table 2      Reports issued**

Report	Date of issue
Audit and inspection plan	March 2007
CPA Corporate Assessment inspection report	February 2008
Review of the Medium Term Financial Strategy	July 2008
Report to those charged with governance	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Health Inequalities report	October 2008
Data quality report	February 2009
Annual audit and inspection letter	March 2009

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- 68 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.

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### Availability of this letter

- 69 This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk), and also on the Council's website.

**Tom Keena, Comprehensive Area Assessment Lead, Audit Commission**

**KPMG LLB, Appointed Auditors**

March 2009

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# 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.

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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.

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