

**NORTH LINCOLNSHIRE COUNCIL**

**AUDIT COMMITTEE**

**ANNUAL AUDIT AND INSPECTION LETTER**

**1. OBJECT AND KEY POINTS IN THIS REPORT**

1.1 To report on the council's annual audit and inspection letter, to consider the assurance that has been given or can be implied from its conclusions and to agree and monitor the implementation of the recommendations made.

1.2 To consider specific recommendations relating to the work of the Audit Committee, and to consider the introduction of an Annual Work Programme for the Committee which will set out the sources of assurance that enable the Committee to fulfil its terms of reference.

**2. BACKGROUND INFORMATION**

2.1 Each year the council's auditors provide the council with an annual audit and inspection letter. This gives an overall summary of the Audit Commission's assessment of the council, drawing on audit, inspection and performance assessment work. The letter is attached as an appendix.

2.2 The key messages are:

1. The council is improving well in many priority areas with many services rated as good. It has responded well to the findings of last year's corporate assessment. The development of strategic leadership and the management restructure should allow members and officers to deal with the more difficult issues such as improving health, reducing crime and developing the local economy. Its ability to deal with these priorities in the current financial circumstances requires active performance management and a clear emphasis on value for money.

2. The progress the council has made in agreeing shared priorities with its partners now needs to be followed by delivery. The local strategic partnership requires effective leadership to respond to the needs of the community and reduce inequalities as set out in the Sustainable Communities Strategy.

3. The overall performance judgement is that the Council is improving well and it has been classified as three star in its current level of performance under the CPA. The temporary protection given in 2006 and 2007 to councils whose corporate assessment score had gone down under the Harder Test has now been removed which has resulted in a fall of star rating. However, the positive response to the recommendations of the 2008 Corporate Assessment and service performance in the last 12 months has led to the conclusion that the council is improving well. This is an improvement on last year's 'improving adequately' rating.
4. The findings of the 2007/8 audit were reported in September 2008 and an unqualified opinion was given on the accounts together with an unqualified conclusion on arrangements for securing value for money.

2.3 The following have been highlighted as actions that need to be taken in response and Members should ensure that:

1. Progress continues in dealing with the issues identified in the corporate assessment so that the council communicates its vision for the area in a more effective way and ensure it receives appropriate support in its strategic role
2. An integrated strategic approach for adult social care is developed with an improved focus on: commissioning; our preparedness to implement substantial policy change through the personalisation agenda; and leadership
3. Staff sickness absence reduces
4. The housing service continues to improve and plans are in place with partners to reduce obesity and teenage conceptions in North Lincolnshire
5. Performance management arrangements with partners continue to develop
6. The council gains sufficient assurance that internal control arrangements are satisfactory
7. More effective arrangements are in place to prepare the financial accounts
8. There is a clearer link between financial and operational performance.

2.4 The cabinet has been made aware of the development areas that were published in the CPA annual judgement in March 2009 and have agreed recommendations including:

- The housing improvement plan be included in the next QPR
- Progress on obesity continue to be monitored
- Teenage conceptions be subject to a performance improvement panel
- A report on progress on sickness following the previous PIP be considered at a future PIP.

Detailed recommendations on each of these key areas will be taken to the next corporate QPR and resulting action plans monitored in line with the council's performance management arrangements.

- 2.5 Regarding the work of the Audit Committee, the key development issue is to increase the focus on how the Committee obtains assurance regarding the operation of the internal control framework and financial reporting arrangements. To this end reports on this agenda ask the Committee to consider the assurance that each provides and a plan for the work of the Committee will be prepared for the next meeting to set out clearly the sources of assurance the Committee will receive in order to fulfil its terms of reference.

### **3 OPTIONS FOR CONSIDERATION**

- 3.1 The Committee should consider the external auditor's report and the assurance that has been given or can be implied from its conclusions. The Committee should seek clarification from the Audit Commission or council officers as necessary. In addition, to maintain or improve its assessment in future years the council will implement an action plan in order to address the improvements raised by the auditors.

- 3.2 To take no action would invite adverse judgements in future.

### **4. ANALYSIS OF OPTIONS**

- 4.1 The council should ensure it adopts the actions recommended.

### **5. RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY.IT)**

- 5.1 There are no staffing, property or IT implications.

### **6. OTHER IMPLICATIONS (STATUTORY, ENVIRONMENTAL, DIVERSITY, SECTION 17 – CRIME AND DISORDER, RISK AND OTHER)**

- 6.1 External Audit and inspection duties are statutory requirements under the provisions of the Audit Commission Act 1998, the Code of Audit Practice and the Local Government Act 1999. The Committee should note that external audit work is carried out to fulfil these requirements and does not provide specific assurance to the Committee other than in particular instances such as the Opinion given on the final accounts. However the Committee may imply assurance from its conclusions and the implementation of recommendations made.

The Chief Financial Officer has a statutory duty under the provisions of the Local Government Act 1972 to ensure the proper administration of the council's financial affairs and under the Accounts and Audit Regulations 2003. The council also has a duty under the Local

Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

- 6.2 Proper consideration and implementation of recommendations made by external audit promotes good internal control and corporate governance arrangements. These are an integral part of the council's improvement process.

## 7. **OUTCOMES OF CONSULTATION**

- 7.1 This report is the result of inspections where appropriate members and officers are consulted.

## 8. **RECOMMENDATIONS**

- 8.1 That the Committee consider the Annual Audit and Inspection letter, the assurance that has been given or can be implied from its conclusions, and agrees that the improvement actions recommended be implemented and monitored.
- 8.2 That the Committee receives a further report at its next meeting setting out an Annual Work Programme and the sources of assurance.

CHIEF EXECUTIVE AND  
SERVICE DIRECTOR FINANCE

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### **Background Papers used in the preparation of this report**

Audit Commission - Annual Audit and Inspection Letter – 2007/8 published March 2009

# Annual Audit and Inspection Letter

North Lincolnshire 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 is improving well in many priority areas with many services rated as good. You have responded well to the findings of last year's corporate assessment. The development of strategic leadership and your management restructure should allow members and officers to deal with the more difficult issues such as improving health, reducing crime and developing the local economy. Your ability to deal with these priorities in the current financial circumstances requires active performance management and a clear emphasis on value for money.
- 2 The progress you have made in agreeing shared priorities with your partners now needs to be followed by delivery. The local strategic partnership requires effective leadership to respond to the needs of the community and reduce inequalities as set out in your Sustainable Communities Strategy.

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## Action needed by the Council

- 3 Detailed action points have been reported during the year. A number of key issues were identified during our work and in response Members should ensure that:
  - progress continues in dealing with the issues identified in the corporate assessment so that you communicate your vision for the area in a more effective way and ensure you receive appropriate support in your strategic role;
  - an integrated strategic approach for adult social care is developed with an improved focus on: commissioning; your preparedness to implement substantial policy change through the personalisation agenda; and leadership;
  - staff sickness absence reduces ;
  - the housing service continues to improve and plans are in place with partners to reduce obesity and teenage conceptions in North Lincolnshire;
  - performance management arrangements with partners continue to develop;
  - you gain sufficient assurance that your internal control arrangements are satisfactory;
  - more effective arrangements are in place to prepare your financial accounts; and
  - there is a clearer link between financial and operational performance.

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# Purpose, responsibilities and scope

- 4 This report provides an overall summary of the Audit Commission's assessment of the Council. It sets out the findings and conclusions from the 2007/08 audit and draws on the most recent Comprehensive Performance Assessment (CPA) and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 5 The letter is addressed to members as it is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of your business and that you safeguard and properly account for public money. We have made recommendations to assist the Council in meeting its responsibilities.
- 6 Your appointed auditor is responsible for planning and carrying out an audit that meets the requirements of the Audit Commission Act 1998 and the Audit Commission's Code of Audit Practice (the Code). Under the Code, the audit involves reviews and reports on:
  - your accounts; and
  - whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources (value for money conclusion).
- 7 Your Comprehensive Area Assessment Lead (CAAL) is responsible for the programme of work based on the Local Government Act 1999 which requires us to carry out inspections that:
  - enable you and the public to consider whether Best Value is being delivered;
  - enable the Government to assess how well its policies are being delivered; and
  - identify failing services where remedial action may be necessary.
- 8 This letter includes the latest assessment of your performance under the CPA framework and our Direction of Travel.
- 9 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 North Lincolnshire Council performing?

- 10** Our overall judgement is that the Council is improving well and we have classified the Council as three star in its current level of performance under the CPA. We have removed the temporary protection given in 2006 and 2007 to councils whose corporate assessment score had gone down under the Harder Test. All councils have now been assessed as part of the three-year programme and the 2008 results reflect the new scores in all cases. This has resulted in a fall of star rating for you. However, your positive response to the recommendations of the 2008 Corporate Assessment and service performance in the last 12 months has led us to conclude that the Council is improving well.
- 11** These assessments have been completed in all single tier and county councils with the following results.

**Figure 1 Overall performance of councils in CPA**



Percentage figures may not add up to 100 per cent due to rounding

Source: Audit Commission

Our overall assessment - the CPA scorecard

**Table 1 CPA scorecard**

| Element                                  | Assessment     |
|--|----------------|
| Direction of Travel judgement            | Improving Well |
| <b>Overall</b>                           | <b>3 Star</b>  |
| Corporate assessment/capacity to improve | 2 out of 4     |
| Current performance                      |                |
| Children and young people*               | 3 out of 4     |
| Social care (adults)*                    | 3 out of 4     |
| Use of resources*                        | 3 out of 4     |
| Housing                                  | 4 out of 4     |
| Environment                              | 3 out of 4     |
| Culture                                  | 3 out of 4     |
| Benefits                                 | 4 out of 4     |

(Note: \* these aspects have a greater influence on the overall CPA score)  
(1 = lowest, 4 = highest)

The improvement since last year - our Direction of Travel report

**12** North Lincolnshire Council is improving well. Despite the impact of the floods of June 2007, improvement in performance is above the national average. Crime has reduced in most areas although robberies have increased. Outcomes for children and young people have improved, including educational attainment at GCSE and the numbers of young people in post-16 education. Services for older people continue to be assessed as good. More waste is recycled but the amount of total waste collected has increased. The Council has improved access to services for its citizens with an improved website which is recognised by increased user satisfaction and visitor numbers. Improvement in housing is poor and progress on reducing teenage pregnancy and childhood obesity is slow. The Council has responded well to the findings of the corporate assessment by developing capacity in terms of partnership working and strategic leadership. However, capacity is hampered at an operational level by increasing levels of staff sickness absence. Performance management within the Council is sound but arrangements with partners are still developing. The Council's management structure has been reorganised to address its four strategic ambitions which focus on areas important to local people.

## How is North Lincolnshire Council performing?

### An area that is thriving

- 13** You are proactive in regenerating the area. You have important regeneration initiatives in the Lincolnshire Lakes project, Baths Hall and commercial developments on the South Humber bank, particularly in the oil and chemical industries. There have been increases in the numbers of people in post 16 education, employment and business investment. The housing service has been assessed as improving in the last 12 months but performance overall remains below average.

### Communities that are confident and caring

- 14** Crime has reduced in areas of domestic burglaries, vehicle crime, violence and sexual offences although robberies have increased. Strengthened partnership working and neighbourhood action teams have contributed to improved outcomes. You have been proactive in tackling anti-social behaviour by ensuring that young people are in education. Recycling and highways have also seen improvements. You provide kerbside collection of recyclables for 100 per cent of its population. However both the tonnage and the disposal cost of waste are increasing. You have improved the percentage of footpaths that are easy to use to 91.6 per cent which makes you one of the best performing councils, although the percentage of pedestrian crossings with facilities for the disabled has declined to 16 per cent which is one of the worst performances.

### Individuals can see the difference

- 15** Services for children and young people are consistently above minimum requirements for users and have been assessed as 'good'. Your capacity to improve, including your management of services, is good. The pace of progress has been good in most areas, for example in raising the attainment of children and young people, especially at GCSE. The percentage of pupils achieving five or more GCSEs at grades A\* to C is 60.2 per cent which is above the average. The building schools for the future initiative has been successful in improving educational attainment in urban schools.
- 16** Progress in the area of being healthy is adequate. There is a strong commitment to, and involvement of schools in, the Healthy Schools Programme. However, despite a range of initiatives, teenage conceptions have not reduced in line with targets and the levels of childhood obesity remain unchanged. Conceptions by females aged 15 to 17 have increased to 49.6 per thousand females in that age range.
- 17** Adult social care has been assessed as 'good' with improved outcomes such as more people helped to live at home, more people receiving a review of their needs and services provided as a result of those needs and the numbers of people with a learning disability helped to live at home has further improved. Your ability to improve adult social care services is promising although leadership in this service is uncertain. Performance improvement is impeded by the lack of an integrated strategic approach for adult social care as a whole and an improved focus required on: commissioning; your preparedness to implement substantial policy change through the personalisation agenda; and leadership.

### Everyone works together for the benefit of North Lincolnshire

- 18** You have supported victims of the 2007 floods and have put in place services to help new communities. You recognise there are limited graduate opportunities in the area and are working to attract businesses to the area which will be attractive to graduate employees. You are also working with local higher education providers to link development, investment, regeneration and education.
- 19** You have improved both access to and quality of services for your citizens. Improvements in your website have been followed by increased visitor numbers and by revenue collections. Building accessibility is an area of continuing improvement and 86 per cent of your buildings have all areas accessible. Access to libraries is improving by combining them with other services such as children's centres. Ashby library has been moved into the adult education centre with increased opening times. This has both increased usage and also reduced cost. Co-locating libraries with other services has made them both more accessible to users and also more economic to run.
- 20** You have good arrangements to improve value for money. You have achieved a good level of efficiency by exceeding your target for Gershon efficiency savings. Procurement arrangements, which include joint working with North East Lincolnshire Council, continue positively and you have plans to deliver the 3 per cent efficiency target.

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

- 21** Your capacity to deliver your plans is adequate. You have responded well to the findings of the Corporate Assessment by developing capacity in terms of partnership working and strategic leadership. Your officers and members have taken time out to consider opportunities to develop capacity in terms of both strategic leadership and operational capacity. Your management structure has been reorganised to address your four strategic ambitions. It is too early to judge how effective this structure is proving to be. You have also introduced the work smart initiative which aims to make your services more accessible and to enable transformational change. The full impact of work smart is planned to produce results over a period of years.
- 22** You have a costed plan for implementing the sustainable communities strategy. The plan comprises actions for each strategic ambition which are costed in terms of both capital and revenue for the three years beginning 2008/09. Funding by partners is clearly identified and actions are assigned to individuals.
- 23** At a service and operational level, your plans are of variable quality and robustness. Whilst most plans have clear objectives with indicators, baselines and targets with supporting action plans, some remain in draft without detail on baselines and targets. Work to improve the North Lincolnshire area is impeded by a lack of defined targets and action plans in the LSP delivery groups. Specific and measurable targets are available as part of your electronic performance management system. Your performance improvement panels are effective in driving performance improvement in a number of service areas.

## How is North Lincolnshire Council performing?

- 24** You are working proactively on the equality and diversity agenda. You have achieved level 3 in the equalities standard for local government and are committed to achieving the Investors in Diversity standard. You have mixed success in attracting a diverse workforce. Applications from people with disabilities are increasing but remain below target. Applications from BME applicants are increasing and exceed target. You employ staff from a broad range of vulnerable and minority groups. However you remain below average in the proportion of black and minority ethnic staff, and staff with disabilities you employ compared to the number of persons from those groups in the community.
- 25** Your capacity is hampered at an operational level by increasing levels of staff sickness absence, which is an area of poor performance. Performance has deteriorated from 9.07 days per person in 2006/07 to 10.24 days in 2007/08 which is close to the figure achieved by the worst performing 25 per cent of councils. You have launched initiatives to manage sickness more proactively although the impact of these initiatives is yet to be seen in the performance figures. You are losing more days, per person, due to sickness absence than most other councils.
- 26** You are recognised as a good council to work for and were recognised as such in The Times 'Best Council to Work for Awards' where you were judged to be one of the twenty five best councils to work for and the best unitary council to work for. As a large employer, this impacts on the broader community positively. Your good recruitment and staff management practices have produced operational savings.
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### Service inspections

- 27** Our Corporate Assessment identified the following key improvement areas.
- A lack of awareness of the vision and ambitions for the area which meant that some stakeholders do not know the long term ambitions for the area.
  - You and partners were only just beginning to develop an understanding of the issues involved in building sustainable communities in areas such as health inequalities, poor quality social housing and low aspirations among residents.
  - Members did not fully understand their roles in strategic leadership and as community leaders.
  - The scrutiny function did not sufficiently engage in performance management.
- 28** You have responded positively to the corporate assessment findings and are in the process of developing a new community strategy and corporate plan to better articulate the vision, place shaping agenda and shared priorities. The progress made on understanding and focusing on shared priorities with partners now needs to be supported by delivery. You need to continue to provide political and strategic leadership to the local strategic partnership to respond to the needs of the community, deliver improvements and reduce inequalities as set out in your Sustainable Communities Strategy. You need to provide this strategic leadership at the same time as driving continuing service improvement and value for money through initiatives such as WorkSmart.

### Advice and assistance - Strategic Housing Services

**29** The Audit Commission's housing inspectorate has carried out work to help you improve your strategic housing services. Our work confirmed that you have a good understanding of needs and of gaps in housing provision and are beginning to address them. You have made particular progress in recent years in preventing homelessness. The largest social landlord in the area is on track to achieve the government's decent homes standard by 2012. Your capacity to take an effective housing enabling role has been boosted by cross-departmental work, some good work with partners and some success in attracting external funding for strategic housing projects. Our advice and assistance work, however, helped you to develop a way forward on the following improvement areas.

- Improving access to housing related services for customers, particularly those in the most vulnerable groups.
- Taking a more proactive approach, both at an operational and strategic level, to improving the quality and energy efficiency of private sector housing.
- Ensuring partners assist you to discharge your statutory duties to people in housing need, particularly through speedy rehousing of homeless people and through support for disabled people whose homes do not meet their needs.

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# The audit of the accounts and value for money

**30** The findings of the 2007/08 audit were reported in September 2008 and an unqualified opinion was included in your accounts together with an unqualified conclusion on your arrangements for securing value for money.

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## Use of Resources

**31** The audit findings are an important component of the CPA framework. In particular the Use of Resources score is derived from audit assessments in the following areas.

- Financial reporting (including the preparation of your accounts and the way these are presented to the public).
- Financial management (including how the financial management is integrated with strategy to support your priorities).
- Financial standing (including the strength of your financial position).
- Internal control (including how effectively you maintain proper stewardship and financial control).
- Value for money (including an assessment of how well you balance the cost and quality of services).

**32** We assessed your arrangements for use of resources in these five areas as follows.

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**Table 2**

| <b>Element</b>                                    | <b>Assessment</b> |
|---|-------------------|
| Financial reporting                               | 2 out of 4        |
| Financial management                              | 3 out of 4        |
| Financial standing                                | 3 out of 4        |
| Internal control                                  | 3 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

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- 33** A number of improvement areas were identified. For example, we concluded that:
- there should be a clearer link between financial and operational performance;
  - while risk management arrangements are being monitored and reported to members in a variety of forms, no summary report on the actions taken to manage key business risks is prepared; and
  - there should be explicit information on the impact of savings and re-prioritisation of financial and operational resources.
- 34** Our audit findings have been discussed with officers and our work will revisit these arrangements as part of our work use of resources assessment in 2008/09.

### The key issues arising from the accounts audit

- 35** An unqualified audit opinion was entered on your accounts on 30 September 2008. Audit work identified the need for a number of corrections as the checking arrangements which should ensure your accounts do not contain errors were not fully effective. Issues which were raised with the Audit Committee before the opinion was given included the following.
- Responsibilities for ensuring assets and liabilities on the balance sheet were correct were not clear. A number of figures needed correction, for example, an £8 million amendment to a capital grants balance.
  - Arrangements for reviewing the draft accounts need to be improved so that quality checks are applied comprehensively and your accounts comply fully with the latest standards. In the draft accounts presented to audit some notes were missing and some disclosures were incorrect.
- 36** Although the draft accounts included a number of significant errors these mainly involved the classification of items in the balance sheet and your underlying financial position did not change as a consequence of the amendments. A number of recommendations to improve your arrangements have been agreed with officers who intend to clarify roles and responsibilities and strengthen control arrangements for the preparation of your 2008/09 accounts.

### Audit Committee Arrangements

- 37** Your Audit Committee was set up to provide assurance on the adequacy of your control framework and to oversee your financial reporting arrangements. The functions expected of your Audit Committee could be carried out more effectively. Key issues to address include:
- the need for clearer focus on the purposes of the Committee;
  - the absence of an assurance based plan; and
  - reports to the Committee are considered to be for information only, with no focus on assurance.
- 38** The scope to improve the way the Committee operates has been discussed with your officers. We intend to work with the Committee to assist in the development of this important feature of your governance arrangements.



## The audit of the accounts and value for money

### Data Quality

- 39** Our data quality assessment work noted your corporate commitment to data quality. Good progress has been made to address issues over the last few years and few problems were found during the audit.
- 40** There is still scope to improve arrangements by ensuring:
- data received from partners is robust;
  - internal checking arrangements are targeted at risks including those areas most prone to error and Members receive assurance on arrangements through the Audit Committee; and
  - a formal data quality policy is adopted.

### National Fraud Initiative

- 41** Since 1996 the Audit Commission has run the National Fraud Initiative (NFI); an exercise that matches electronic data within and between audited bodies to prevent and detect fraud. To date, an estimated £450 million of fraud and overpayments have been identified from this work and the initiative has attracted international recognition. In 2006/07 this approach has led to £140 million of fraud and overpayments being detected.
- 42** As part of the 2006/07 exercise your officers carried out 10 detailed housing benefits investigations and identified overpayments of £20,286. One case was successfully prosecuted at Scunthorpe Magistrates Court following. The benefit customer was overpaid £6,396.04 housing benefit and £1,555.47 council tax benefit and was given a 12 months Community Order with 100 hours unpaid work and ordered to pay £150 costs.
- 43** Investigations are continuing in a further three cases with two likely to be recommended for prosecution. The latest data, based on 2008/09 records, was released in February.

# Looking ahead

- 44** 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 quality of life. 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.
- 45** 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 together with an organisational assessment which will combine the audit assessment of value for money with a joint inspectorate assessment of service performance. 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

- 46 This letter was discussed with the Chief Executive and Service Director Finance on 16 March 2009. A copy of the letter will be presented at the Audit Committee on 20 April 2009. Copies need to be provided to all Members.
- 47 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 3      Reports issued**

| Report  | Date of issue  |
|---|----------------|
| Audit and inspection plan                         | March 2007     |
| Annual Governance Report                          | September 2008 |
| Opinion on financial statements                   | September 2008 |
| Value for money conclusion                        | September 2008 |
| Final accounts memorandum                         | November 2008  |
| Review of Data Quality and performance indicators | November 2008  |
| CPA Report and Direction of Travel                | February 2009  |
| Report on Use of Resources                        | March 2009     |
| Annual audit and inspection letter                | March 2009     |

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- 48 The Council has taken a positive and constructive approach to audit and inspection work and we thank officers for their cooperation.

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## Availability of this letter

- 49 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 your website.

Mark Kirkham  
District Auditor  
March 2009

Joanne McDonough  
Comprehensive Area Assessment Lead  
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.

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.

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