

# Annual Audit and Inspection Letter

Hyndburn Borough 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 members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any member or officer in their individual capacity; or
  - any third party.
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# Key messages

## 1 The key messages for the Council included in this report are as follows.

- The Council has continued to make good progress in most priority areas. Three-quarters of all performance indicators improved during 2007/08, a rate significantly above that of similar councils.
- Services provide good value for money. High performance continues in benefits, recycling, waste reduction and parks but there is mixed performance in planning. Levels of sickness absence have fluctuated in the last year and the Council needs to continue to manage this carefully. There is a need to raise performance in some key priority areas if the Council is to be amongst the best performers nationally.
- Strategies to improve community cohesion are effective. Significant investment is helping to create jobs, raise skills and improve educational attainment. Extensive regeneration activity is making a visible difference across the Borough.
- Levels of crime continue to fall and people feel safer. Burglary and vehicle crime have reduced significantly and are below the regional and national average. Working closely with partners, the Council has successfully developed housing services to meet the needs of different communities.
- The Council works well with others to improve health. However one in six of Hyndburn's localities fall within the 10 per cent most deprived nationally and, despite some improvements, there remain significant health inequalities by gender, ethnicity and income level.
- Financial management, service planning and performance management arrangements are good and help to support service improvement. However, the Council's asset management function is not performing effectively and needs strengthening to ensure that desired outcomes are achieved from key projects.
- The Council's performance in our Use of Resources assessment has improved this year in a number of areas, particularly in the areas of financial management and risk management.
- The Council has robust arrangements in place to manage its data quality

## 2 Action needed by the Council.

- Despite recent improvements in health outcomes, the level of health inequalities across the district remains a concern. The Council, with its key partners should focus on ensuring that health initiatives are co-ordinated at strategic level to deliver greatest impact.
- With the national economic downturn 2009 is proving to be a difficult year for all councils. Pressures are likely to increase further as the recession starts to bite. The Council needs to proactively manage its finances and other resources to deal with these pressures, particularly where costs and demands for services are increasing.

- The Council should strengthen its approach to asset management by improving governance, performance management and reporting processes within the corporate property function and addressing weaknesses in capacity.

# Purpose, responsibilities and scope

- 3 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.
- 4 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.
- 5 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.)
- 6 As your appointed auditor I am responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, I review and report on:
  - the Council's accounts;
  - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
  - whether the Council's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 7 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.
- 8 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 Hyndburn Council performing?

9 Hyndburn Borough Council was assessed as Excellent in the Comprehensive Performance Assessment reported in 2008. These assessments have been completed in all district councils and we are now updating these assessments, through an updated corporate assessment, in councils where there is evidence of change. The following chart is the latest position across all district councils.

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



Source: Audit Commission

## The improvement since last year - our Direction of Travel report

10 Over the past year the Council has continued to make very good progress in most priority areas. Services provide good value for money and financial management is good. High performance continues in benefits, recycling, waste reduction and parks. At 75 per cent the percentage of performance indicators improving is significantly above that of similar councils. However, mixed performance is seen in planning and levels of sickness absence have fluctuated in the last year or so.

## How is Hyndburn Council performing?

- 11 Strategies to improve community cohesion are effective. Significant investment is helping to create jobs, raise skills and improve educational attainment. Extensive regeneration activity is making a visible difference across the Borough. Levels of crime continue to fall and people feel safer. Burglary and vehicle crime have reduced significantly and are below the regional and national average. Working closely with partners, the Council has successfully developed housing services to meet the needs of different communities. The Council works well with others to improve health. However one in six of Hyndburn's localities fall within the 10 per cent most deprived nationally and, despite some improvements, there remain significant health inequalities by gender, ethnicity and income level.

### Progress against the Council's priorities

#### Health

- 12 Health outcomes for local communities are improving. Life expectancy in the Borough for both males and females is rising, with the gap in life expectancy now not significantly different than the regional average for both males and females. The 2008 Health and Wellbeing 'traffic light' survey shows the health of people in Hyndburn is either better or significantly better than the England average in relation to levels of diabetes, physically active adults and early deaths from cancer. However, some significant health inequalities by gender, level of deprivation and ethnicity remain a key challenge – there is still a five year gap in life expectancy between the worst and best wards for men and a four year gap for women.
- 13 The Council and its partners have a clear understanding of the health problems experienced across the Borough and within specific communities. Hyndburn was ranked the 11th most deprived district in England in 2007 and has significantly higher than average levels of binge drinking, obesity (adults), mental health problems and early deaths from heart disease and stroke. Deaths from smoking are also significantly above average and account for around 160 deaths a year in the Borough.
- 14 The Council is investing heavily in a range of initiatives to improve the health of local people. Through its Leisure Trust the Council has invested over £1.2 million in facilities. The combined work of local service providers – for example in the initiative to 'save a million years of life' across Pennine Lancashire by 2011 – is helping to narrow the gap in life expectancy. The provision of 15,000 free swims, 500 bowling passes and free pitch hire for local people this year has helped to improve participation by some vulnerable groups. The Council has also completed the Hyndburn Link of the National Cycle Network and arranged a series of events during the year to encourage cycling within the Borough.
- 15 Health outcomes for children and young people are rising and some are now better than in similar areas. For example, significant improvements have been achieved in the number of physically active children and rates of childhood obesity and these are now better than the England average. However, the number of under 15s 'not in good health', teenage conceptions, infant mortality and tooth decay are significant problems within the Borough, and continue to be a focus for targeted action. Immunisation rates and levels of breast feeding are also lower than in similar councils.

- 16** Effective working with Pennine Lancashire PCT and other agencies is delivering positive outcomes. Examples include the delivery of two local improvement financial trust (LIFT) schemes worth £15 million, the provision of 6 new children's centres located in the most deprived neighbourhoods, the opening of a new dental education centre, reduction of speed limits in new housing estates and commissioning work with Asian women's support groups to address high infant mortality and other health issues. These initiatives have helped to improve medical and dental provision and raise awareness amongst some of the most vulnerable groups of how to improve their health and wellbeing.

### **Improving neighbourhoods**

#### **Community Safety**

- 17** There have been significant achievements in making Hyndburn safer particularly in the most deprived areas where the Council in partnership with others is helping to narrow the gap in levels of crime between the worst and best wards. The Community Safety Partnership performs very well. A strong delivery framework, particularly at neighbourhood and local level, supported by comprehensive performance measures has helped the Partnership to exceed the crime reduction targets for the Borough. Hyndburn is also on track to deliver its contribution to the Lancashire-wide Local Area Agreement (LAA) targets. Actions taken to reduce burglary, vehicle and violent crime have been particularly successful compared to similar areas. Household crime is down by 18 per cent and fear of crime within the Borough is now below the regional average. Recent performance data from the British Crime Survey (2007/08) shows that the number of people feeling safe is rising and, at 97.66 per cent, is now above both the regional and national average.
- 18** Initiatives to tackle environmental nuisance have led to improved outcomes. For example, the introduction of CCTV, alcohol control zones and additional street lighting in known hot spots are helping to reduce community concerns about vandalism, abandoned cars and noisy neighbours. These improvements contribute significantly to the council's corporate priority of reducing crime and improving neighbourhoods. However, levels of antisocial behaviour and criminal damage are still above both the regional and national average.
- 19** Actions to improve road safety have had a positive impact. Joint work with key partners such as Lancashire County Council and Lancashire Constabulary has helped to reduce the number of people killed or seriously injured to below that of similar councils and the England average. The approach to dealing with vehicle-related accidents is good and local schemes targeted at accident hotspots and vulnerable groups have helped to make roads safer.

## How is Hyndburn Council performing?

### Community cohesion

- 20** The Council works effectively with a wide range of partners to promote community cohesion and reduce the risk of tensions in the Borough. This includes working with Hyndburn and Ribble Valley Black and Minority Ethnic (BME) Forum to provide support, capacity and training for BME groups and benefits advice for local communities. Work with Hyndburn Community Network is helping to widen consultation and engagement with Eastern European communities and their families as well as the travelling community. Parasol, a local support network for migrant workers, has been used to develop the Council's understanding of the needs of this growing local community. In 2008, the Council achieved Level 2 of the Local Government Equalities Standard. Nationally, 54 per cent of councils achieved this level of performance. However, a third of councils (32 per cent) performed better. The Council is working towards Level 3 of the Equality Standard and has plans in place to achieve this within the next 12 months.

### Environment

- 21** Council initiatives are helping to improve the environment of the Borough in areas identified as important by local people. In 2007/08, the Council was recognised by the Department for Environment, Food and Rural Affairs (DEFRA) as the top performing authority for waste minimisation, recording the lowest levels of household waste collected per head of population for the second year running. The cost of waste collection remains low in comparison with others and continues to fall. Levels of recycling and composting continue to improve and at a faster rate than similar councils. Almost 36.5 per cent of all waste collected is now recycled or composted, compared to 33 per cent in 2006/07, placing the Council amongst the top performers nationally. In 2007/08, Waste Resources Action Programme (WRAP) identified the Council's Environmental services as one of the top 14 authorities for waste minimisation and recycling. Street cleanliness has improved significantly. Neighbourhood management and 'grime and crime' initiatives have resulted in cleaner streets, especially in the most deprived areas. The percentage of land littered to a heavy or significant extent is down (from 16 per cent in 2006/07 to 12 per cent in 2007/08) and levels of unacceptable graffiti and fly posting are also reducing. The Council's parks continue to improve – three parks have now been awarded green flags.
- 22** The performance of the Council's planning service is mixed. The Council demonstrates good performance in the time it takes to determine 'minor' planning applications. However 'major' and 'other' applications are taking longer to determine. Compliance with the Planning Best Practice Checklist, although measured at 94 per cent, is still below that of most other Councils. The number of appeals allowed has also increased significantly this year (from 26.7 per cent in 2006/07 to 41.1 per cent in 2007/08). Given the significant regeneration and development programme being delivered within the Borough, weaker performance in this area may impact on the Council's ability to deliver its priorities of regeneration and redevelopment if current levels of performance continue.

### Improving the economy

- 23** The Council and its partners have been instrumental in supporting the creation of new businesses and promoting entrepreneurship. There has been a clear and successful focus on improving the skills and employability of the Borough's workforce. In partnership with other areas in Pennine Lancashire, the Council has secured a £23 million package of business support for companies through the Local Economic Growth Initiative scheme which has assisted almost 500 new business start ups in the first 15 months of operation. There has been a sustained focus on tackling worklessness in the Borough. The Working Neighbourhoods Fund is being used to deliver ambitious programmes amongst vulnerable groups – for example, work with disabled businesses and supporting lone parents and ex-offenders and their families. Regeneration and redevelopment activity is progressing well across the Borough with significant improvements in deprived areas and town centres. For example, Accrington town centre has benefited from significant infrastructure and environmental improvements. The Accrington town centre masterplan, Accrington gateway project and the refurbishment of the market hall are all examples of the Council's continued commitment to regenerating its town centres. Work is also underway to develop the civic square as part of the Pennine Square Initiative by 2010. However, 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.
- 24** Major improvements to the local transport infrastructure have been introduced. For example, the Pennine Lancashire Gateway (Whitebirk roundabout) - delivered in partnership with Lancashire County Council, Blackburn with Darwen Council and the Highways Agency - is helping to reduce congestion and improve road safety. It has also opened up a new 40 hectare employment site providing future employment potential within the Borough. Work is also ongoing in the development of the Pennine Lancashire Rapid Transit system in partnership with Blackburn with Darwen Council, Lancashire County Council and a private sector partner which will see the development of a new bus station in Accrington and improved rail links to the city region.

## How is Hyndburn Council performing?

- 25** Work with partners is helping to make a positive impact on educational outcomes and achievement. For example, the Council has been pivotal in helping bring 6th form education back into the Borough and has supported the provision of a new dental education centre and the establishment of the first academy within the Borough at Moorhead school. Educational outcomes continue to improve. In summer 2007, schools in the Borough recorded their best ever results: the proportion of pupils achieving five or more GCSEs grades A-C increased from 57.5 to 59.5 per cent. Employment opportunities within the Borough are improving and involvement with Lancashire Education Business Partnership is helping to prepare young people for the world of work. A key success has been a reduction in young people not in education, employment or training where levels are below that of similar councils. Through joint work with Broadfield specialist school and Haworth Art Gallery, the Council has enabled the introduction of Art GCSEs, supported the continued expansion of Accrington and Rossendale College and assisted in opening six new children's centres within the most deprived areas. These improvements are contributing to the Council's priority of providing high quality educational opportunities for local people.
- 26** Working closely with partners, housing services are being used effectively to meet the needs of different communities. The Council's successful transfer of its housing stock, enabling additional investment of £35 million, means that Hyndburn is now on track to meet decency standards by 2010. The £25 million Elevate programme is making a visible difference across the borough. The Council has exceeded its target for new housing development and more empty homes have been either demolished or returned to occupation during the past year (87 compared to 34 in the previous year). There has also been a steady increase in the availability of good quality affordable housing - the number of affordable dwellings increased from 10 in 2006/07 to 22 this year. More homes are being built on previously developed land (80 per cent in 2007/08) and the percentage of brown field land that is derelict is also falling. Improved performance in dealing with homelessness over the past year has resulted in fewer households in temporary accommodation. However there are still more low demand homes and unfit dwellings in Hyndburn than the national average. The Council is working closely with Hyndburn Homes and others to improve performance in these areas.

### **Achieving first class services**

- 27** Overall, the Council achieves good value for money and delivers services that are generally of high quality. In its 2008 corporate assessment the Council was the first district in Pennine Lancashire to be rated as Excellent. In this year's assessment the Council was rated as good overall for its use of resources. However, the use of resources report (detailed later in this letter) has raised some significant concerns about the adequacy of the Council's property/asset management function which is not performing effectively. Given the large number of projects and new initiatives in which the Council is involved, further work is needed to ensure that strong governance and performance management systems are in place to support the Council's property/asset management function in order that desired outcomes are achieved.

**28** In 2007/08, 75 per cent of performance indicators improved with very good performance evident in areas such as recycling, waste minimisation, benefits, community safety and parks. This year the Council had 28 per cent of PIs in the top quartile, which is below the district council average of 33 per cent.. However, only 10 per cent of PIs are in the bottom quartile. Comparative performance in areas such as planning, sickness absence, use of hostels and private sector homes vacant for more than six months remains below that of similar councils. There is a need to raise performance in some key priority areas if the Council is to be amongst the best performers nationally.

### **Fit for purpose organisation – corporate governance**

- 29** The 2008 corporate assessment concluded that the Council's political and management leadership and decision making is clear and focused on the right areas. Financial management is good and the approach to risk management is embedded and informs decision making. The Council has built up financial reserves from a negative base and reduced its debt burden to a point where it now has the capacity to deliver its priorities. In 2007/08, the Council added an additional £703,000 to reserves to cater for unforeseen pressures.
- 30** Performance management arrangements are good; they are well linked to financial reporting and support the monitoring and improvement of services. Corporate and service plans are action-focused and set out clearly how the Council links its activities to the Sustainable Community Strategy which was adopted by Hyndburn LSP in early 2008. Scrutiny arrangements are good and have led to further improvements this year. Targeted reviews are generating efficiencies and improving value for money. In 2007/08, £3.2 million efficiencies were delivered against a target of £1.27 million. The significant savings achieved have enabled the Council to allocate more resources to priority areas.
- 31** Organisational development is a key priority and is being led by the Chief Executive. The 2008 corporate assessment concluded that the Council has developed a good strategic approach to workforce planning, recruitment and development with appropriate plans in place to support current and future needs. The Council has held Investors in People accreditation since 1996 In 2006/07 capacity was enhanced by a significant reduction in sickness absence (down from 14.3 to 8.49 days). However, previous reductions in sickness absence have not been maintained and levels of sickness absence have increased to 10.19 days this year. Rising levels of sickness absence may impact on the Council's capacity to deliver all of its highly ambitious strategies and plans.
- 32** The Council has sought to improve capacity through an open approach to service delivery. Housing, and cultural services have been transferred to external providers, resulting in both financial benefits and service improvements. Close working relationships with other Pennine Lancashire councils, particularly Blackburn with Darwen (BwD), have also helped to improve capacity by sharing skills and resources, for example, in relation to urban regeneration. Hyndburn collaborates with BwD in providing strategic housing, economic development, transport, CCTV and night-time noise services. These arrangements are helping the Council to deliver key priorities and improved value for money.

### Tackling Health Inequalities

- 33** 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.
- 34** 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.
- 35** 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.
- 36** 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.
- 37** 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

**38** As your appointed auditor I have reported separately to the Audit Committee on the issues arising from our 200708 audit and have issued:

- my audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 24 September 2008; and
- my report on the Best Value Performance Plan confirming that the Plan has been audited.

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## Use of Resources

**39** 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).

**40** For the purposes of the CPA we have 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	2 out of 4
Financial management	3 out of 4
Financial standing	3 out of 4
Internal control	2 out of 4
Value for money	3 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

- 41** The Council has demonstrated continued improvement in its performance in the last year in a number of areas, particularly in relation to financial management and risk management. In many areas the Council performs well and consistently above the minimum requirements.
- 42** Financial reporting arrangements improved this year and meet the adequate performance standard. The accounts were produced in accordance with relevant standards and timetables but there is still scope to improve the quality of working papers
- 43** The Council plans and manages its finances well and arrangements have improved further in the last year. However the Council's arrangements for managing its asset base only just meet minimum requirements and significant development and strengthening is required.
- 44** The Council manages its finances well, keeping spending within available resources.
- 45** Internal control arrangements have been strengthened in the last year with risk management arrangements in particular becoming embedded. Arrangements to maintain a sound system of internal control and promoting and ensuring probity and propriety in the conduct of its business remain adequate
- 46** Overall, the Council achieves good value for money and can demonstrate improvements in key priority areas. Processes for reviewing value for money internally are in place and have led to improvements. Performance management is robustly managed and effectively integrated within financial reports. Partnership working is strong and effective and has delivered benefits for local communities.
- 47** From 2008/09, the auditors' assessment of use of resources will be based on new key lines of enquiry and will form part of the new performance assessment framework for local government and its partners, known as Comprehensive Area Assessment (CAA).

- 48** Key lines of enquiry for use of resources were published in May 2008 following consultation. These reflect the needs of CAA and incorporate a number of improvements including: a clearer focus on value for money achievements and further emphasis on commissioning of services, outcomes for local people and partnership working.
- 49** The assessment is structured into the following three themes.
- Managing finances: sound and strategic financial management.
  - Governing the business: strategic commissioning and good governance.
  - Managing resources: effective management of natural resources, assets and people.
- 50** We will continue to work with the Council to ensure the new methodology is applied consistently and fairly

### **Data Quality**

- 51** The Council has appropriate arrangements in place for managing data quality and we have assessed your performance as being above the minimum requirements. Specific action to improve data quality is being taken across the Council, including addressing recommendations made last year, demonstrating the Council's commitment to improving its data quality arrangements.
- 52** A strong performance culture supported by robust data quality arrangements is clearly documented in the Corporate Plan and actively promoted across the Council. An emphasis on performance management combined with selective detailed checks of Performance Indicators by corporate performance staff is helping to ensure the accuracy of reported data. However, there are some areas with scope for further improvement and the Council now needs to:
- strengthen data quality governance and assurance arrangements within partnerships;
  - widen performance appraisals to incorporate data quality responsibilities and targets;
  - more actively involve and engage staff and partners in the development and implementation of any new corporate data quality systems and processes; and
  - ensure consistent application of key corporate data quality processes.
- 53** We tested a sample of Performance indicators and found that for average times for processing new claims: housing and council tax benefit (BV 78a ) and average times for processing change in circumstances for housing and council tax benefit claims (BV 78b) had all been unfairly stated, because of errors found in around one third of the sample we tested. Procedures have now been put in place to strengthen future arrangements.

# Looking ahead

- 54** 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.
- 55** 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.
- 56** The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new National Indicator Set and key aspects of each area's Local Area Agreement.

# Closing remarks

- 57** This letter has been discussed and agreed with your Managing Director. A copy of the letter will be presented at the Audit Committee on 31 March 2009. Copies need to be provided to all Council members.
- 58** 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	March 2007
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Final accounts memorandum	October 2008
Use of Resources	December 2008
Data Quality	March 2009
Annual audit and inspection letter	March 2009

- 59** 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.

## Availability of this letter

- 60** 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.

**Clive Portman, District Auditor**

**Tom Keena, CAAL**

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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