

Annual Audit and Inspection Letter

Chester-le-Street District Council

Audit 2007/08

February 2009



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Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

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

- 1 This is our last Annual Audit and Inspection Letter before Chester-le-Street District Council (the Council) ceases to exist on 31 March 2009. In this letter we comment upon the arrangements that are being put in place to manage the transfer of responsibilities to the new unitary council. We also draw attention to the key issues specific to the Council that should be considered by the new unitary council.
- 2 The Council moves towards its demise having made notable progress over the past few years. It was the first district council to improve from 'poor to 'good' in its Comprehensive Performance Assessment (CPA) category in June 2007. The prospect of abolition through local government reorganisation (LGR) has also not distracted it from maintaining a focus on its priorities and providing quality services. Despite some dips in performance in 2007/08 a significant number of performance indicators remained in the top 25 per cent of district councils. Steady progress has also been made on its priorities, including the new single priority of 'people and place', although the rate of service improvement in 2007/08 was slower than for other councils.
- 3 During the period leading up to LGR Members and officers have worked hard to keep disruption to services to a minimum. Where it has the capacity and expertise the Council is also playing a key role in the LGR workstreams, for example policy and partnerships.
- 4 The Council faced a number of challenges in 2007/08, including the uncertainty created by LGR and the transfer of council housing to a new registered social landlord (RSL), Cestria. These challenges impacted upon the 2007/08 accounts preparation process and our audit identified a number of errors that needed to be addressed and delayed the opinion until October 2008. Despite this an unqualified opinion was issued along with an unqualified conclusion on arrangements for securing value for money. The preparation of the 2008/09 accounts will be equally challenging and a review of the lessons learned from this year will be important in light of LGR.
- 5 The use of resources assessment represented a harder test this year and new requirements, along with the challenges faced by the Council, led us to reduce the scores for financial reporting and financial management. As a result the overall use of resources score reduced for the year. However, it is to the Council's credit that it has maintained its performance in the other areas of the assessment despite this.
- 6 During the year we also carried out specific pieces of work on the Council's approach to access to services and absence management. We undertook these reviews on a county wide basis and both reports have identified a number of strengths and areas for improvement that need to be considered by the new unitary Council.

Action needed by the Council

- 7 There are a number of issues and risks facing both the Council and the new unitary council.
- 8 Reducing capacity, coupled with the demands of LGR, remains a concern in the months leading up to the Council's demise. The loss of local knowledge and experience through the lack of continuity amongst senior officer from all of the districts also represents a significant risk to service continuity.
- 9 As the Council enters the final phase of its existence Members need to maintain an appropriate focus on delivering services, particularly as key staff take up posts in the new unitary council or elsewhere. Alongside this Members and officers need to manage the financial pressures that flow from the higher than planned transition costs of LGR, the credit crunch and from meeting the challenging savings targets built into its 2008/09 budget.
- 10 In terms of service performance there are a number of key issues arising from our work on access to services and managing sickness absence that will need to continue to be addressed by the new unitary Council. We suggest our reports are made available to the new Council.

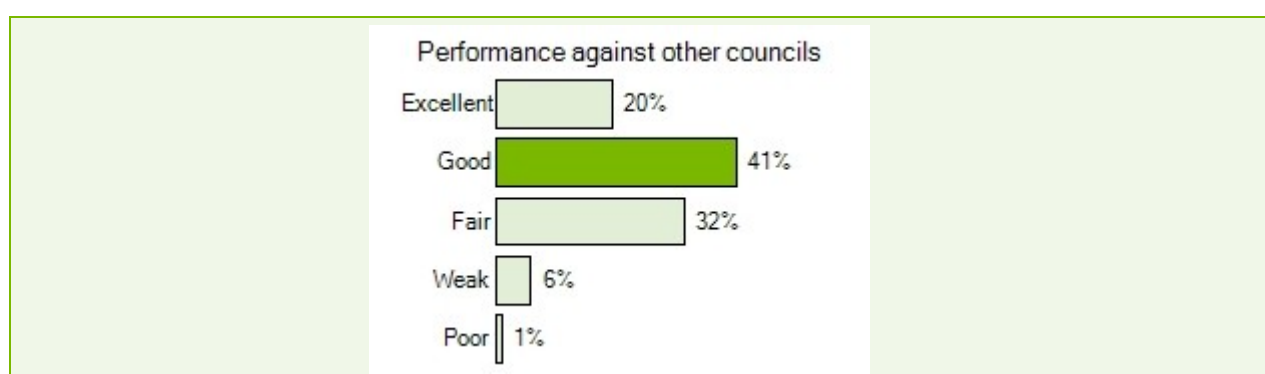
Purpose, responsibilities and scope

- 11 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.
- 12 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.
- 13 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. In addition the Council is planning to publish the report on its website.
- 14 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.
- 15 This letter includes the latest assessment on the Council's performance under the CPA framework 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.
- 16 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 Chester-le-Street Council performing?

- 17** Chester-le-Street District Council was assessed as Good in the Comprehensive Performance Assessment carried out in 2007. 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

Direction of Travel report

- 18** Chester-le-Street District Council (the Council) comes towards the end of its final year with good achievements to its credit. The Council was the first district council to achieve a 'poor to 'good' improvement in its Comprehensive Performance Assessment (CPA) category in June 2007. The prospect of abolition through local government reorganisation (LGR) has not distracted the Council from maintaining a focus on its priorities and providing quality services. Despite some dips in service performance in 2007/08 there are 40 per cent of performance indicators in the top 25 per cent, compared to only a 33 per cent for district councils nationally.
- 19** The Council has made steady progress against its previous seven well established priorities and its new single priority of 'people and place' however the rate of service improvement in 2007/08 is significantly slower than other councils. The Council is ranked 361st out of 388 for the per cent of performance indicators improving in 2007/08, with 48 per cent improving (against an average for all district authorities of 56.9 to 59.1 per cent).

How is Chester-le-Street Council performing?

- 20 The Council has made changes to bolster its capacity leading up to LGR such as restructuring the senior management team and through using its 'one team' ethos to support service improvement. Where it has the capacity and expertise the Council is playing a leading role in the LGR workstreams effectively, for example policy and partnerships.
- 21 There are a number of issues and risks facing both Chester-le-Street and the new unitary council. Staff capacity has impacted on service performance in 2007/08 and despite some improvements this remains a concern in the months leading up to LGR, especially with potential annual leave backlogs and the ongoing appointment of staff to the new structure. Housing in particular is a key risk with performance being poor and deteriorating in some areas. The loss of local knowledge and experience through the lack of continuity amongst senior officer from the districts is also a risk to service continuity. Staff moral and motivation in the final few months when structures and localities become clearer could also be eroded however the Council is still reducing sickness absence levels.

What evidence is there of the Council improving outcomes?

- 22 Progress against the Council's priorities and contribution to wider community outcomes is positive. The Council has made steady progress against its previous seven well established priorities and its new single priority of 'people and place'. The previous priorities were agreed as part of the Council's programme of improvement and recovery which supported the Council step change from a 'poor' to 'good council', under CPA, in June 2007. The Council continues to work closely with communities and partners in delivering improvements however there are key areas of service performance where performance has declined.
- 23 Service performance in 2007/08 dipped in key areas such as planning and cleanliness. The rate of service improvement in 2007/08 is significantly slower than other councils. The Council is ranked 361st out of 388 for the per cent of performance indicators improving in 2007/08, with 48 per cent improving (against an average for all district authorities of 56.9 to 59.1 per cent). As a result of sustained improvement over recent years 40 per cent of performance indicators are now comparatively in the top 25 per cent (against an average for all district councils of 33 per cent). The Council only achieved 57 per cent of its targets last year however 70 per cent of local performance indicators improved.
- 24 Dips in service performance show signs of recovery in the early part of 2008/09 as staffing issues have stabilised. In the first nine months of the year performance is on track against most corporate plan and Transition Plan targets and 56 per cent of the new national performance indicators are on target. Performance against local indicators continues to improve with 61 per cent on target and 71 per cent showing improvement.

- 25 The Council has maintained a clear focus on its priorities including economic and social regeneration, good neighbourhood management, better social housing and good leisure opportunities. Steady progress was made against many of these priorities in 2007/08, including:
- town centre master planning completed;
 - housing stock transferred to Cestria Homes to release essential funding;
 - range of environmental awards achieved such as Civic Trust Green Flag awards for the Riverside and Ropery Lane Cemetery (the first cemetery in the country to get such an award);
 - payment of £28,000 in additional benefit due to a new benefits take-up strategy; and
 - government energy efficiency targets exceeded and on track to achieve 30 per cent reduction in energy consumption by 2011.
- 26 The Council is contributing well to wider community outcomes such as the 'New Leaf Project' drug and alcohol user project. Sixteen people were engaged in the project with 12 of these establishing or maintaining independence by June 2008. Three users at risk of losing their tenancy have continued to maintain their tenancy for a period of six months or more.
- 27 Staff capacity impacted on service performance in 2007/08 and is a risk to maintaining performance levels in the current year leading up to LGR. However, staff sickness continues to reduce and fewer people are now leaving the organisation.
- In terms of regulatory services (including planning) only 33 per cent of performance indicators improved (compared to the average of 49.9 to 56.1 per cent). In particular, all planning application processing indicators deteriorated last year and performance on planning appeals deteriorated significantly and was in the bottom 25 per cent. Performance in this area was detrimentally affected by capacity issues following several years of sustained improvement. However during 2008/09 the Council has improved its performance for minor and other applications, which are now above target and the Council remains confident that the time taken to decide major applications will be back on track at the end of February 2009. This has been as a result of more stable recruitment and retention.
 - Performance in environmental services is not improving as fast as other councils with 60 per cent of performance indicators improving (against an average of 65.9 to 70.1 per cent). The percentage of land and highways from which unacceptable levels of graffiti are visible deteriorated and is within the bottom 25 per cent.
 - During 2007/08 Housing performance, including rate of improvement, on a number of performance indicators was poor. In particular, the percentage of private sector homes vacant for six months or more deteriorated significantly and was in the bottom 25 per cent of councils and, average re-let time in days also deteriorated. However, 2007/08 was the year when the Council was focused on transferring its housing stock to a new organisation (Cestria) in order to deliver an improved service to tenants. Since the transfer was achieved in February 2008, Cestria has provided regular reports to the Council's Scrutiny Committee and there are clear signs of improvement in overall service delivery.

How is Chester-le-Street Council performing?

- 28** Strong leadership and the commitment of staff have resulted in a significant cultural change within the Council over recent years. Staff have been empowered through the 'one team' ethos and have contributed to improved access to services. The Council has made access easier however more radical changes to buildings and call handling have not been pursued in line with original plans due to LGR. Services have taken forward a number of initiatives to improve access to services. Examples include planning consultation events held at local venues at weekends or evenings, remote processing of benefits applications and, increased opportunities to speak at public meetings. Technology is used effectively to improve access. For example the Council is using text messaging to remind tenants about contractors' visits and to enable the public to report incidents such as fly tipping and suspected benefit fraud.
- 29** The Council engages well with its communities. This has been achieved through the use of regeneration projects, for example, in Grange Villa where the approach to regeneration has shaped access and service delivery. There are other examples of engaging communities through initiatives such as the neighbourhood management pilots and the 'Pride in the District' campaign. This has enabled the Council to respond more effectively to local needs.
- 30** Value for money (VfM) is adequate. There is a strong commitment to VfM and in general there is a positive relationship between costs and the range, level and quality of services provided, although service performance dipped in 2007/08. The Council has delivered on its efficiency plan targets. 'Band D' council tax is high compared to all district councils as is spend per head of population for all services. The Council's ability to improve VfM continues to be hampered by a lack of data around services cost and performance to inform strategic and financial planning.

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

- 31** The Council's plans provide clear links between the priorities and objectives described in the sustainable community strategy. Objectives and targets are cascaded through medium-term corporate plan into service plans and subsequently annual staff appraisals. The Council has maintained its corporate and service planning framework through 2007/08 and published its medium term corporate plan 2007/10 and full set of underpinning service plans.
- 32** As a result of LGR the corporate plan has been changed to a one year 'Transition Plan'. This single improvement plan aims to ensure successful handover to the new unitary council. The 'Transition Plan' is the overarching plan during the transition period, and as such sets out how services and projects will be facilitated, delivered and resourced. It is a rationalisation of the Council's corporate plan and associated medium term financial plan, organisational development strategy and corporate improvement plan. It sets out the Council's new single priority of 'people and place'.

- 33** The Council is investing in clear priorities through its Transition Plan. The Council is aiming to leave local communities with sustainable mechanisms for engaging with new unitary council. The single priority of 'people and place' is focused on this through its four action learning sets (ALS): 'partnerships for futures'; 'investment in the town centre'; 'strengthening partnerships'; and 'neighbourhoods'. 'People and place' has received both revenue and capital investment in 2008/09, for example £90,000 revenue towards securing more sustainable partnerships. The aim of the investment made is to secure sustainable outcomes through action in the first nine months of the financial year.
- 34** The Council plans have faced significant financial pressures in 2008/09. A reduction in revenue as a result of significant drop in income has resulted in work to secure a balanced budget being challenging. The capital programme has been affected by the drop in land and house sales.
- 35** The Council has made good progress thus far in 2008/09 against its new priority. Individual delivery plans are in place for the four areas of focus in the new priority and these plans are robust and include accountability and resource implications. Monthly monitoring takes place by the Executive. The Transition Plan is on track with 30 per cent of targets achieved, 69 per cent on target and only 1 per cent behind target, for example:
- the town centre ALS has delivered investment in a programme of events throughout the year. Work has also been commissioned on the future of the market which will be going to Scrutiny in January 2009. There has been a visible increase in market traders and increased footfall in the town centre;
 - the neighbourhood ALS has delivered an anti-social behaviour project, an enviro-crime initiative and work to stimulate the role of parish councils. Young people have established a rap group which is touring local schools to deliver messages around the RESPECT agenda;
 - the strengthening partnerships ALS has included a series of projects aimed at youth engagement. In line with their commitment in and efforts towards continuous improvement, this year the Council embraced the Every Child Matters Children's agenda. Work in this area has been multi-faceted and included formal membership of the Durham Local Safeguarding Children's Board, the formal approval of a suite of policies related to children and young people and relevant training for staff, the introduction of a Young People and Place programme as part of their single People and Place priority and the setting up of a formal Youth Forum, linked to the Local Children's Board of the Children Services authority; and
 - the partnerships for futures ALS has established a Partnership Board who have recently appointed an Executive Director. Following this key agencies are now working together with business to ensure that skills of those leaving education will in future match those that are needed by local businesses.

How is Chester-le-Street Council performing?

- 36 Capacity has been adversely affected by the need to maintain services whilst supporting LGR workstreams. Where it has the capacity and expertise the Council is playing a leading role in the LGR workstreams effectively. This however places a significant pressure on staff with some spending 50 per cent of their time supporting LGR workstreams. Capacity has been increased by reducing bureaucracy for both officers and councillors. This has been achieved, for example, by reducing the number of internal meetings and getting officers to challenge the need to attend partnership meetings. This has released some capacity for LGR commitments and maintaining services. The political calendar has been streamlined, for example, the full Council now meets every two months instead of monthly.
- 37 There has been an initial loss of staff and a number of long term absences. These issues have been addressed in a variety of ways, including initially streamlining number of directors and implementing a number of acting up arrangements and more recently by seconding an officer from neighbouring councils. Staff have been lost in key support areas such as scrutiny and human resources. Positively the first three months of 2008/09 indicate that staff turnover has dropped from 15 per cent last year to just 3 per cent. Staff sickness has dropped slightly from 11 working days to 10.7 working days in the first six months. Appointments to the new unitary council will add further pressures on staff capacity and moral in the next few months in addition to year end annual leave backlogs.
- 38 A key risk to the new unitary council is the potential loss of local knowledge and experience through the lack of continuity amongst senior officer from the districts.
- 39 The Council successfully strives to enhance capacity through its 'one team' ethos. It has achieved a further programme of action learning sets and continual process improvement projects with achievements in establishing a corporate enforcement team, improving time to respond to customer complaints, improving the efficiency of the building control team.
- 40 The Council's continues to maintain a robust performance management framework which includes: a quarterly corporate performance report summary reported to Executive and overview and scrutiny backed up by a detailed corporate performance report; a quarterly Programme Management Board which monitors progress against Strategy; a quarterly Performance Clinic which engages Executive members and officers in driving improvement; and a monthly Corporate Governance Group which drives improvements in the council's corporate governance arrangements.
- 41 Scrutiny arrangements remain effective. Overview and Scrutiny was reviewed and there is now one single overview and scrutiny committee focussed on supporting the delivery of the 'people and place' priority. The work programme includes corporate performance monitoring and monitoring of performance against relevant policies. The Committee receives quarterly performance updates and also monitors the progress of Cestria Housing Association. Councillors are undertaking three Scrutiny reviews to support the priority (un-parished areas; the future of the town centre market and; marketing activities for young people).

Service inspections

Access to services

- 42 An inspection of access to services in County Durham covering all eight local councils in the county was undertaken in 2008. The inspection was not a detailed review of the approach taken by each individual district or the county council and therefore does not make judgements about individual councils or have scored judgements. The purpose of the inspection was to gain a county wide perspective on access to services and identify key issues for the new unitary council. The final report was published in July 2008 and the key findings were as follows.
- All councils in County Durham have a strong commitment to improve the way in which local people can access their services and they have taken a broad range of approaches. There is strong leadership across the county which is championing customer care, together with a genuine commitment and positive attitude to developing new approaches. All of the councils have had an explicit vision or priority to improve customer services for some time. However several councils have halted their improvement programmes due to LGR.
 - All councils have made some good, but recent, progress but overall arrangements across the County are fragmented and lack coherence. Arrangements are still relatively underdeveloped compared to higher performing councils nationally. How easy it is to access services depends very much on where people live and whether their preferred contact method has been actively promoted by the council in that area.
 - Front line customer service staff in all councils demonstrate genuine commitment to delivering a high quality service to the public and appear well skilled to handle enquiries efficiently. They also have good local knowledge.
 - All councils demonstrate a genuine commitment to responding to the needs of local people but the overall approach is variable and knowledge of residents' access needs is mostly out of date. There is good engagement with some groups, for example, Gypsies and Travellers, faith networks, young people, area forums and tenant and residents groups. However councils do not consistently and proactively seek the views of people who do not access their services and work is only just beginning in this area.
 - Progress on equalities and diversity has been slow. Equality Impact Assessments have been undertaken widely but generally this has been quite recent and has not had any major impact. They have mainly highlighted impact on physical disability and provision in relation to minority languages, where they have taken a traditional approach. Generally they have not broadened out to other aspects of equality and diversity.
 - The councils generally work well with partners, but partnership working to allow cross-organisational access to services is generally under-developed.

The audit of the accounts and value for money

- 43 As your appointed auditor I have reported separately to the Council on the issues arising from our 2007/08 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 22 October 2008; and
 - the report on the Best Value Performance Plan confirming that the Plan has been audited.

The key issues arising

- 44 The Council faced a number of challenges in preparing its 2007/08 accounts including the recent housing stock transfer, new accounting requirements and staff turnover due to LGR. Whilst recognising the significant additional workload involved, which would have been a significant challenge for many larger councils, it remains disappointing that the accounts presented for audit contained a significant number of errors. The complex nature of many of these errors took some time to resolve and, as a result, an opinion was not issued until 22 October 2008, after the statutory target of 30 September 2008.
- 45 These issues led us to reduce the score for the financial reporting element of this year's use of resources assessment to level one (see below).
- 46 Experience from 2007/08 also emphasises the need to strengthen considerably arrangements for producing the accounts. Early preparation for 2008/09, including a robust review of the lessons learned from this year, will be particularly important in light of the staffing and transitional issues associated with LGR across Durham.
- 47 The Council has continued to make improvements in its approach to data quality and overall management arrangements are generally sound. Our testing of two national performance indicators for the speed of processing of housing and council tax benefit claims and the speed of processing of housing and council tax benefit changes found that they were fairly stated.

Use of Resources

- 48 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).
- 49 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 Use of resources scores

The challenges faced by the Council due to the implementation of LGR, the large scale voluntary transfer of housing stock and ongoing resource issues, has led to reduced scores in key areas of this year's assessment

Element	2007/08 assessment	2006/07 assessment
Financial reporting	1 out of 4	2 out of 4
Financial management	2 out of 4	3 out of 4
Financial standing	3 out of 4	3 out of 4
Internal control	3 out of 4	3 out of 4
Value for money	2 out of 4	2 out of 4
Overall assessment of the Audit Commission	2 out of 4	3 out of 4

Note: 1 = lowest, 4 = highest

- 50 The use of resources assessment continues to be a harder test with new KLOEs to be met this year. These enhanced requirements, along with the challenges faced by the Council in preparing its 2007/08 accounts led to a reduced score of one out of four for the financial reporting theme.

The audit of the accounts and value for money

- 51 In addition, scope for improvement was identified in the Council's arrangements for preparing its medium term financial strategy and its approach to asset management. These concerns, along with the ongoing financial challenges faced by the Council have been exacerbated by the current economic climate. In particular, expected income has reduced in a number of areas and in response the Council is managing expenditure carefully to financial targets are met. Due to the transfer of the housing stock the Council has also obtained permission for the early closure of the housing revenue account , which will allow it to utilise the remaining balance to support general fund expenditure. This will further mitigate the financial issues facing the Council in 2008/09.
- 52 It is to the Council's credit that it has maintained its performance in the other areas of the assessment despite the additional pressures and uncertainties created in the demising period before LGR and the transition of services to the new unitary authority.

Local Risk Work

Managing absence

- 53 During the year we under took a review across the councils in Durham and Tees Valley on management of absence from work especially sickness absence. The final report was issued in May 2008 and included a number of overall findings relevant to the operation of the new unitary council. These include:
- there were clear policies and procedures in place and comprehensive data available to monitor and improve sickness absence levels, but the application of the policies and procedures was inconsistent;
 - those councils that were reducing levels of sickness tended to have a corporate focus on reducing sickness and good levels of timely information provided to line managers who were well supported in managing sickness;
 - the most effective at reducing sickness absence placed responsibility with managers to provide information on a regular basis, although information was not always reported in a timely, consistent or comprehensive format or provided as required at different levels of the organisation;
 - improvement was not consistently focused on challenging targets for services to reduce sickness absence;
 - the implications of high levels of sickness absence and hence the need for challenging targets were not well understood or communicated, with little understanding or attempt to understand individual departments' contribution to corporate targets; and
 - councils generally provided a good working environment with a good range of health and well-being initiatives in place for staff, although these were in some cases on an ad-hoc basis and are not always well communicated to staff.
- 54 We suggest that the Council should share the report on Managing Sickness Absence with the new unitary council to allow the good practices identified be promoted within the new Council.

Looking ahead

- 55 For the 2008/09 financial year we will not carry out an assessment of the Council's use of resources arrangements. We will audit the Council's financial statements for your final year ending 31 March 2009 and give our conclusion on the adequacy of your arrangements for securing economy, efficiency and effectiveness of the Council's use of its resources. We expect to report our value for money conclusion and opinion on the 2008/09 accounts along with our 2009 Annual Audit Letter to the new unitary council in September 2009.
- 56 In the final months of the Council's existence we will continue to work closely with officers to ensure that any remaining audit work is completed and reported efficiently.

Closing remarks

- 57** This letter has been discussed and agreed with the Chief Executive and Director of Corporate Services. A copy of the letter will be presented at the full council on 19 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	July 2007
Annual Governance Report	October 2008
Opinion on financial statements	October 2008
Value for money conclusion	October 2008
Final accounts report	December 2008
Managing Absence	May 2008
Access to Services	July 2008
Annual audit and inspection letter	February 2009

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- 59** In a period of significant change, we remain grateful for the Council's continuing positive and constructive approach to audit and inspection work. With this in mind we wish to thank the Council's staff for their support and cooperation during the audit. We would also like to take this opportunity to wish the staff and members of the Council well for the future.

Availability of this letter

- 60** This letter will be published on the Audit Commission's website at www.audit-commission.gov.uk, and also on the Council's website.

Marion Talbot Comprehensive Area Assessment Lead February 2009	Cameron Waddell District Auditor
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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.

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