

TAUNTON DEANE BOROUGH COUNCIL

CORPORATE GOVERNANCE COMMITTEE 18TH MAY 2009

Report of Strategic Director (Shirlene Adam)

(This matter is the responsibility of the Leader of the Council Cllr Henley)

ANNUAL AUDIT AND INSPECTION LETTER 2007/08

EXECUTIVE SUMMARY

This report is **for information only** and shares the annual audit and inspection letter for 2007/08 (published March 2009).

1. Purpose of Report

- 1.1 To share details of the annual audit and inspection letter for 2007/08 with members of the Corporate Governance Committee.

2. The Details

- 2.1 Historically, the annual external audit and inspection plan has been shared with members of this committee, following an earlier briefing to Group Leaders, Executive Councillors and Chairs of Panels (which took place on 26 March 2009).
- 2.2 The annual audit and inspection letter is attached at Appendix A. This has now been placed on the Councils website.
- 2.3 A “corporate improvement plan”, pulling together all the issues from this and other key documents is currently being prepared and will be shared with this committee at their June meeting.

3. Recommendation

- 3.1 Members of the Corporate Governance Committee are requested to note the details of the annual audit and inspection letter 2007/08.

Contact Officer:

Shirlene Adam
Strategic Director
01823 356310

Annual Audit and Inspection Letter

Taunton Deane Borough Council

Audit 2007/08

26 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 has continued to make progress with the delivery of most of its priorities and has improved the performance of a number of its services. Achievements include
 - very high levels of recycling and composting;
 - an improved response to customer phone calls via the contact centre;
 - enhanced play and recreational facilities for young people;
 - a wide range of successful schemes to address health-related issues; and
 - a new, web-based food premises star rating scheme which is proving popular with local people.
- 2 Senior manager capacity is stretched by an ambitious agenda which includes a major restructuring of the Council and innovative partnership working. This challenges the Council's ability to continue improving its services in the short term, although a strong performance management system helps to mitigate this risk.
- 3 The Council has improved some aspects of its housing service, but there is more to do. Whilst it has made some progress in delivering affordable homes for local people and improved services for rough sleepers, the Council is taking longer than before to re-let its homes and numbers of homelessness have risen in the area.
- 4 Progress in developing the Council's approach to equality and diversity has been slow, with the outcome of Equality Impact Assessments unclear and 38 per cent of the Council's own buildings still not compliant with the Disability Discrimination Act. The Council is at Level 2 of the Local Government Equality Standard.
- 5 The creation of a joint venture company, known as Southwest One is an innovative yet complex arrangement involving a range of service delivery and financial risks for the bodies involved. We concluded that the contract procurement and governance arrangements were robust and operating satisfactorily. However, the project is still at an early stage, particularly whilst the transformation projects are being implemented. The key to long-term success is in effective contract management to ensure delivery of the expected benefits
- 6 An unqualified audit opinion was given on the Council's 2007/08 Statement of Accounts, after these had been amended for errors identified at audit.
- 7 We concluded that the Council's value for money (vfm) arrangements continue to be adequate. However, the Council's Use of Resources score reduced from 3 to 2 overall, reflecting reductions in the scores for the financial reporting, financial standing and vfm theme scores.

Action needed by the Council

8 The Council needs to:

- ensure that it maintains focus on continued improvement of services for citizens during the forthcoming period of structural change;
- continue to address issues relating to housing;
- do more to enhance its approach to Equalities and Diversity;
- continue to monitor Southwest One's delivery, to ensure that benefits realisation and the transformation of services is delivered on time and within budget;
- review the arrangements for use of resources in the context of the new framework for 2008/09;
- review its accounting closure processes, and the resources provided to support these processes, to reduce the risk of material and other errors occurring within the financial statements presented to members for approval; and
- implement the agreed action plan from our Data Quality Review.

Purpose, responsibilities and scope

- 9 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.
- 10 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.
- 11 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 it on its website).
- 12 Your appointed auditor, Brian Bethell, is responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, the auditor reviews and reports on:
 - the Council's accounts;
 - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
 - whether the Council's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 13 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.
- 14 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 Taunton Deane Borough Council performing?

15 Taunton Deane Borough Council was assessed as Excellent in the Comprehensive Performance Assessment carried out in 2004. These assessments have been completed in all district councils and we are now updating them, 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

What evidence is there of the Council improving outcomes?

16 The Council has continued to make progress with the delivery of most of its priorities and has improved the performance of a number of its services. Achievements include very high levels of recycling and composting, an improved response to customer phone calls via the contact centre and enhanced play and recreational facilities for young people. However, progress in developing its equalities and diversity approach has been slow and the Council faces significant challenges in tackling homelessness, improving the condition of its housing stock and increasing the number of new affordable homes in the longer-term. The Council's improvement across a basket of indicators used by the Audit Commission is slightly above average for district councils at 60 per cent and 37 per cent of indicators are in the best quartile compared to a district council average of 33 per cent. The Council focuses its delivery in six priority areas.

Economy

- 17 The Council continues to support the development of a vibrant local economy despite the emerging economic downturn. A number of projects are proceeding based on the Council having secured significant external funding contributions, including £8.45m for Local Action for Rural Communities, aimed at community-based initiatives in rural areas across the district. The Council has also secured £7.9m of growth point funding for the next two years to deliver Project Taunton - a significant town centre regeneration programme. The Council has directly provided a broad range of support services to advise and assist local businesses, including providing effective merchandising for the Wellington Chamber of Commerce, 11 'IT for Farmers' workshops and hosting a tourism conference attended by 150 local tourism-based businesses. The Council is on track to achieve its target of encouraging the establishment of 30 new businesses each year, although numbers are slowing - from 70 in 2004, to 30 in 2007/08.
- 18 The Council is also planning to re-direct investment to support the development of a new business incubation ecosystem together with one of the strategic partners from Southwest One. However, despite the range of activities undertaken by the Council, impacts are difficult to assess.

Transport

- 19 The Council is not a statutory transport authority but is successfully using its powers and influence to improve transportation in the area. There are specific corporate objectives to support the County Council in limiting the growth in traffic and reducing the numbers of journeys in single-occupancy vehicles. The Council has achieved reductions in the numbers of car journeys through its employee travel plan - including a cycle saver scheme taken up by around 30 employees. Actions from the travel plan have reduced the numbers of staff driving to work steadily from 71.3 per cent in 2005, to 65.1 per cent in 2008. The Council has supported several transport initiatives during 2007/08, including improvements to the Taunton station interchange, greater priority for buses in Taunton town centre and planning policies to assist buses in the proposed urban extensions. The Council has reviewed its on-street parking policies to support park and ride initiatives, with improvements planned for 2009.

Crime

- 20 During last year, the Council made limited progress in achievements against this corporate aim. Taunton Deane is a relatively safe area with low levels of crime compared to other areas and the Council is active with partners in providing a range of services to minimise crime and anti-social behaviour. However some types of crime rose during the past year including burglaries, robberies and thefts from motor vehicles. Violence against the person, sexual offences and theft of motor vehicles have fallen. As a Crime and Disorder Reduction Partnership (CDRP), results are generally below average for the comparator group of CDRPs. Taunton Deane has fallen to 15th of 15 CDRPs in its comparison group for thefts from motor vehicles, and has worse than average performance for robbery, burglary, theft of motor vehicle and theft from motor vehicle. However, un-audited figures suggest that the Council has made much better progress in achieving its corporate aim in relation to crime in recent months.

How is Taunton Deane Borough Council performing?

- 21 The Council has improved the range of diversionary activities and schemes to help reduce anti-social behaviour. The VIBE programme, managed in partnership with Tone Leisure, the police and youth service operates 40 weeks per year and attracts an average of 40 young people a week. Two further activity days during the summer engaged over 700 young people each day, and local action teams have provided diversionary activities such as paint-balling as well as providing facilities such as youth shelters. The Council appointed a partnership support officer in August 2008 to coordinate diversionary activities and deliver other community safety initiatives across the west Somerset districts.

Healthy Living

- 22 The Council works effectively with partners to improve quality of life for residents in deprived areas. Joint work with police, leisure and health services in specific areas is delivering increased play and recreational facilities informed by engagement with the community. With the Taunton Association for the Homeless, the Council opened a new rough sleepers unit in December 2008 and it has contributed to the county-wide choice based letting system which went live in December 2008, providing a cross-Somerset allocations policy and common housing register. The Council is on the way to achieving its target of 20 new pitches for gypsy and travellers, having agreed 17 pitches to date.
- 23 The Council has made some progress in enabling the delivery of more affordable homes to local people, but there is more to do on this in the longer term. The number of affordable homes in the area increased to 120 in 2007/08, but the Council is not achieving its own targets or meeting local needs. The Council has not yet identified a five-year supply of land on which to develop new homes and there is a significant risk that the Council will not meet its target of 985 new affordable homes by March 2011.
- 24 Aspects of the Council's homelessness service have improved, but there is more to do on this. The Council has done well to achieve best-quartile performance for the average length of stay in hostel accommodation and for the number of households in temporary accommodation. It is on course to meet its target of reducing the number of homeless households in temporary accommodation by 50 per cent by 2010 and, as mentioned above, good partnership working has improved services for rough sleepers and increased choice for local people in renting homes. However, numbers of homelessness acceptances and repeat homeless cases have risen while the effectiveness of advice services to prevent homelessness has reduced.
- 25 The Council has made some improvements to the management of its housing stock so that tenant satisfaction with this remains high, but challenges remain. The Council has improved its stock condition data and has now established a programme to ensure Council homes meet the decent homes standard by 2011. However, the time taken to re-let empty homes is increasing, which means people are waiting longer to move into their homes and rental income is lost. The Information Technology system used by the Council has also improved but it still does not support effective management of key areas such as managing asbestos and gas servicing.

How is Taunton Deane Borough Council performing?

- 26 The Council has delivered a wide range of good quality, community based projects and schemes to address health-related matters. A new food premises star-rating scheme commenced in 2008 to provide customers with easy access to information on hygiene standards in restaurants. A training event for the food sector was attended by around 250 businesses, with 125 attending a workshop on how to improve their food safety standards. The Council has introduced a food safety board game for use in schools, aimed at improving awareness of food safety amongst young people, and there are a number of schemes that were launched during 2008 to increase play and sports participation.

Environment

- 27 The Council has continued to improve its performance in maintaining the environment and promoting environmentally sustainable practices. The Borough recycles and composites over 49 per cent of its waste - easily amongst the best performing councils nationally. Waste collected per head of population is low at 328 kilograms, better even than the best-performing threshold of 374 kilograms. Residents are well served by kerbside collections of recyclables and in May 2008 the Council launched a pilot to recycle plastic bottles and card. Costs of waste collection have increased however, from £52.08 per household in 2006/07, to £57.97 in 2007/08. Levels of cleanliness in public areas across the Borough are generally good. The Council has improved performance since 2006/07 on the percentage of land littered from 14 per cent to 8 per cent, and maintained good performance on fly-posting. There was a slight deterioration in the percentage of land with unacceptable levels of graffiti, with an increase from 1 to 2 per cent. Three of the Council's parks have been awarded green flag status for 2008 and Taunton won gold in the large town/small city category of Britain in Bloom.
- 28 The Council has made good progress on promoting environmentally sustainable activities in its operations and in raising awareness in communities. A baseline of carbon emissions has been completed for the Council's operations - 4200 tonnes per year - and this assessment will form the basis of the action plan in 2009, setting out year-on-year reductions. The Council has secured provision of 50,000 energy saving light bulbs for the community, and has included a climate change leaflet with council tax bills, promoting energy efficiency in the home.

Delivery

- 29 The Council has improved access to its services through its customer contact centre. Response times to callers and reduced numbers of abandoned calls have both improved. The performance of the service has consistently exceeded targets set by the Council for enquiries being answered at the first point of contact, with over 90 per cent of calls being handled without having to transfer the caller to another department. The Council has acted on complaints and improved the planning service by providing a professional planning officer on a duty basis between 9am and 5pm each day during the week. Food safety ratings on restaurants are available on line, and the Council made improvements to its translation services for customers following a review of the contract for that service.

How is Taunton Deane Borough Council performing?

- 30 The Council's work to ensure equality and diversity in the area has made only limited progress. Improvements include commencing some effective work with a local disability forum to assist in the design of services including transport and customer access and improving the process for producing equality impact assessments (EIAs) with the implementation of a new database bringing together all EIAs and action plans into a single location. However, the impact of these assessments is not yet evident. The Council has made limited progress with improving access to its premises, increasing the number of buildings compliant with the Disability Discrimination Act from 58.1 per cent in 2006/07 to 63.9 per cent in 2007/08, but this level of performance is lower than many other councils have achieved. The Council remains at Level 2 of the Equality Standard whereas many of the best councils are at Level three or above. Overall the Council is making slow progress in improving outcomes in equalities and diversity issues.
- 31 The Council's Use of Resources vfm theme score reduced from 3 to 2 although there are examples of the Council delivering improved services at lower cost to customers. It transferred eleven council services and 158 staff to the Southwest One partnership at the beginning of 2008, and 21 savings initiatives worth £1.5m are on track for delivery. Overall, the Council has generated over £2.5m worth of savings between 2005/06 and 2007/08 - ahead of its target. Council tax increase has been maintained at 3 per cent - below the district average of 4.5 per cent and Somerset district council average of 3.6 per cent. Restructuring of the development control functions created two area teams with dedicated validation and support, resulting in improved performance on all three performance indicators.

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

- 32 The Council has made good progress in identifying its priorities and ambitions for the next three years. It has recently approved a sound new Corporate Strategy, which sets out six aims, supported by 20 objectives. The aims and objectives address important issues facing the district and represent a challenging and ambitious programme. This forms a good basis to guide the Council's future improvements.
- 33 The Council has strengthened its governance arrangements. Following a peer review, the Council has revised its scrutiny arrangements to bring about more effective challenge, changing from six committees to two with a series of task and finish groups. It has also established a 3 hour guillotine to make meetings more focused. Councillors are effective in monitoring budgets. Performance and financial reporting is delegated to one of the two main scrutiny panels - Strategy and Performance Committee, which receives quarterly reports on both performance and finance. Budget monitoring is tight and councillors are kept informed of progress in managing particular problem areas, including increased usage of concessionary fares, interest losses on investments and loss of projected income from car parks.

How is Taunton Deane Borough Council performing?

- 34 Senior and middle manager capacity is stretched by the ambitious forward agenda and there is a risk that it will not maintain improvement levels in the short-term. The Council is embarking on a major restructuring during 2009/10 with much of the planning having taken place during 2008/09. The Council acknowledges that managing the restructure will impact on its ability to deliver improvement plans in the short-term due to the uncertainties about jobs, the impact on staff morale and the diversion of senior management time to deliver the change programme. In practical terms, service plans will be completed by the new service managers once appointed and because of the phased roll-out of the change programme, many plans will not be in place until later in the year.
- 35 The Council is very committed to partnership working and is successfully enhancing its capacity by working with others but there is more work needed to further develop the potential for partnership working across Somerset more widely. The Somerset Waste Partnership, Southwest One, the South West Audit Partnership and Tone Leisure are all actively delivering a range of services and functions with the Council. Progress on developing the potential for more effective joint working between Somerset councils has been mixed. A clearer commitment to joint working and the beginnings of a formal process with council leaders and chief executives has been recently agreed and a report on the first year's progress was produced in December 2008. However, there is still a lack of clarity about how the partnership will secure benefits. Current leadership arrangements need to be enhanced and speed of delivery improved if the potential benefits are to be realised. Plans and priorities have recently been re-assessed but require strong leadership to deliver the significant improvement and efficiency savings that have been identified.
- 36 The Council has robust processes in place for monitoring performance. Quarterly reports include both financial and performance information, structured around the identified aims set out in the corporate strategy. Financial information provides an overview of progress against revenue and capital budgets. Quarterly reports are comprehensive and include trend information. Core council managers, rather than Directors, are responsible for performance of services and meet as a group to challenge progress prior to reports being presented at committee. This challenge provides opportunities for problem solving. The council has developed performance management arrangements for several of its key partnerships, including SouthWest One, but managers recognise there is more to do on this for other partnerships that are in place and being used to deliver services.

The audit of the accounts and value for money

37 Your appointed auditor has reported separately to the Corporate Governance Committee on the issues arising from our 2007/08 audit and has issued on 26 September 2008

- an audit report, providing an unqualified opinion on your accounts; and
- a conclusion on your vfm arrangements to say that these arrangements are adequate.

Use of Resources

38 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).

The audit of the accounts and value for money

39 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

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

Note: 1 – lowest, 4 = highest

- 40 The Council's overall Use of Resources score has fallen from three to two this year. This reflects the reductions in scores on three of the five individual themes: financial reporting, financial standing and value for money.
- 41 There are two main reasons for the reductions in the 2007/08 scores.
- In line with the concept of continuous improvement, the Audit Commission has once again 'raised the bar', with the introduction of some new assessment criteria and the removal of the optional status for any criteria at levels 2 and 3 - for these two levels, all the criteria are now mandatory.
 - The Council's commitment to major strategic projects, in particular Southwest One, which it expects will deliver significant efficiency gains over the longer-term, has had an adverse impact on the Council's capacity in the shorter-term, and this has severely limited the Council's ability to make progress in the areas covered by the Use of Resources assessments for this period.
- 42 Despite the reductions in some scores this year, the Council is clearly committed to delivering improvement in its use of resources, and is engaged in major long-term investment which should help to deliver this objective. The outcomes from its radical change programme will be reflected in future assessments.

Audit of the Financial Statements

- 43 The draft accounts were presented for audit at the agreed date and met the statutory requirements. However, they contained a material error, as well as three other significant or 'non-trivial' errors. The accounts were amended for these errors and re-approved, and we gave an unqualified opinion on the revised statements before the statutory deadline of 30 September.

The audit of the accounts and value for money

- 44 Staff within the finance section were working under a good deal of pressure from competing demands. This inevitably had an impact on the quality of the working papers to support the statements, which were not of the same high same standard as in recent years, and on the ability of staff to respond promptly and effectively to queries and requests for additional information at audit.
- 45 The Council needs to review its accounting closure processes, and the resources provided to support these processes, to reduce the risk of material and other errors occurring within the financial statements presented to members for approval.

Data Quality

- 46 We carry out annual reviews to assess whether councils have in place proper management arrangements for data quality, and whether these are being applied in practice. Good quality data is the essential ingredient for reliable performance and financial information to support decision making. The data used to report on performance needs to be both accurate and timely.
- 47 The Council's overall management arrangements for ensuring data quality continue to meet the minimum requirements, in particular:
- responsibility for data quality is well defined, and the Council's commitment to data quality is communicated clearly and issues relating to data quality are considered by senior managers and councillors;
 - there are effective arrangements for monitoring and reviewing data quality, in particular for monitoring the quality of performance and financial data; and
 - sound security arrangements are in place for the Council's critical performance information systems, and these arrangements have been reviewed recently and improved.
- 48 Due to capacity constraints, the Council has not achieved some of the agreed actions from our 2006/07 data quality review. Key areas where further work is required are as follows:
- the establishment of effective business continuity planning;
 - more effective general awareness training, for example, through a web-based approach;
 - more effective management overview and recording of data quality controls; and
 - the need to agree and implement a data quality framework within all key partnerships, building on the good examples already in place within Southwest One and the Somerset Waste Partnership.

Review of Southwest One

- 49 Somerset County Council, Avon and Somerset Police Authority, and Taunton Deane Borough Council have joined with IBM to create a joint venture company, known as Southwest One to deliver a range of services under a ten-year contract. Its vision is to enable the social transformation of Taunton, Somerset and the South West, to deliver better value for money for council taxpayers and improve access to services for residents within Somerset.
- 50 We carried out a joint review to assess the adequacy of Taunton Deane Borough Council's and Somerset County Council's arrangements for managing the project and for securing value for money over the period of the contract. Our main conclusions are as follows.
- The contract procurement and governance arrangements are robust and operating satisfactorily. Appropriate senior officers were used in the negotiation phase with the preferred bidder and members were kept informed of progress, consulted at key stages of the project and provided with information to support the decision making process. The appointment of KPMG to provide advice and expertise, together with the independent review undertaken by MAANA, provided additional assurance over the conduct of the procurement process.
 - The main service and financial risks associated with the contract have been identified and appropriately assessed. However, in the longer term, the financial success of this contract is dependant upon Southwest One's performance in delivering the target procurement savings over the contract period and the ability of the authorities' client side organisations to manage contractual performance.
 - Southwest One needs to develop a business expansion plan, which takes account of potential resource conflicts between providing services and taking on new business. Whilst the councils will benefit financially from additional clients, this will need to be assessed against the risks associated with business expansion.
 - The councils' risk management arrangements are satisfactory but will require ongoing review to maintain effectiveness.
 - The governance model in place takes the form of regular reporting of business performance and is supported by an overarching framework.
- 51 Continued delivery of value for money from Southwest One will be of critical importance and an ongoing priority for the councils. Whilst the present arrangements to achieve this appear to be satisfactory, they will need to be regularly tested and subject to ongoing scrutiny, as will the achievement of benefits realisation. The longer-term success of the project depends on effective contract management arrangements which result in cost reductions, increased efficiency and/or improved delivery of services.
- 52 We will continue to monitor progress on the project as part of future audits.

Looking ahead

- 53 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.
- 54 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.
- 55 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

Closing remarks

- 56 This letter has been discussed and agreed with the Council's Management Team. A copy of the letter will be presented to a group of leading members on 26 March 2009. Copies need to be provided to all Council members.
- 57 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	April 2007
Southwest One	September 2008
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Final accounts memorandum	November 2008
Use of Resources	December 2008
Data Quality Review	December 2008
Annual audit and inspection letter	March 2009

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- 58 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

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

Sophie Trim
Comprehensive Area Assessment Lead
26 March 2009

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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For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 020 7828 1212 Fax: 020 7976 6187 Textphone (minicom): 020 7630 0421

www.audit-commission.gov.uk
