

Annual Audit Letter

Dacorum Borough Council

Audit 2008/09

December 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

This report summarises the findings from our 2008/09 audit. It includes messages arising from the audit of your financial statements and the results of the work I have undertaken to assess your arrangements to secure value for money in your use of resources.

Audit opinion

- 1 The Council is required to prepare and approve its accounts by the 30 June 2009. The Council met that deadline. The accounts were complete and were supported by a good set of working papers, which enabled me to complete my audit programme by the 30 September deadline.
- 2 Our audit did find some errors in the approved accounts. The combined affect of these errors was significant and would have distorted the overall financial position of the Council. The Council agreed to correct these errors. I reported these amendments to the Council's Audit Committee (as those charged with the governance of the Council).
- 3 My audit also identified a number of other, smaller errors that were not so significant as to distort the overall financial position of the Council. Officers chose not to amend the accounts for a number of these errors. I reported details of these errors to the Council's Audit Committee, who agreed with officers' decision not to amend the accounts for those errors. The Audit Committee formally provided me with their rationale for not adjusting the accounts for these errors.
- 4 As a result of my work, I concluded that the accounts 'presented fairly' the Council's financial position at the 31 March and its income and expenditure for that financial year (an unqualified audit opinion).
- 5 An enhanced reporting framework (International Financial Reporting Standards) is to apply to all Councils accounts in 2010/11. The Council have developed a project plan to implement these standards, but has made little progress with the implementation of this plan.

Use of resources

- 6 We assess how the Council makes use of the resources at its disposal to provide local services. A national framework is applied to our assessment, with a score given between 1 (inadequate and below minimum standards) and 4 (performing strongly) in each of three key areas.
- 7 The Council is performing adequately (Level 2). It attained the following scores in our assessment:
 - Level 2 in respect of the way it manages its finances;
 - Level 2 in respect of the way it manages and governs the business as a whole; and

- Level 2 in respect of the way it manages its people.

Managing finances

- 8 The Council's arrangements for planning its finances effectively to deliver its strategic objectives are weak. The Council's 2008/09 budget did not fully reflect the cost of the Housing Repairs contract entered into in January 2008, and savings of £1.5 million on the Housing Revenue Account had to be made during 2008/09. The Council's three-year medium term financial plan does not yet fully assess the future financial implications of the outcome of a proposed transfer of its social housing stock to a registered social landlord.
- 9 The Council is working to understand what costs it incurs enabling the Council to make efficiencies. Decisions are now starting to be based on robust information. The Council's financial reporting is timely, reliable, and meets the needs of internal users and stakeholders.

Governing the business

- 10 The procurement processes in place throughout the Council in 2008/09 were weak. While steps have now been taken to improve the Council's procurement function, and address identified weaknesses, the outcomes from this work were only seen in the latter part of 2008, and in early 2009.
- 11 The Council's has adequate arrangements in place for ensuring data quality. Data quality checks by internal audit are now in place and progress is reported to Cabinet through quarterly performance reports. The Council has adequate arrangements for promoting and demonstrating the principles and values of good governance, and adequate arrangements in place to manage its risks and maintain a sound system of internal control.

Managing resources

- 12 Strategic workforce planning is providing limited support to the delivery of corporate objectives and priorities. The Council does not have a single, corporate framework for workforce planning and, as a result, lacks a single, comprehensive vision for the long-term future of the Council's workforce.
- 13 The Council does, however, have a structured process for identifying short and medium term risks to service delivery posed by workforce issues. The Council has made use of market forces pay supplements to address service areas with recruitment and retention difficulties. Sickness absence levels are improving.

Key messages

Other supporting work

Cross-county reviews

- 14 In order to support my use of resources judgements, we undertook reviews of partnership arrangements for public sector bodies across Hertfordshire and also looked specifically at how health inequalities are being managed. In both cases I found that arrangements are in place but more could be done by all public sector partners within Hertfordshire to address the issues and use the combined resources to better effect.

Housing repairs contract

- 15 During the course of this year I have reviewed the Council's procurement and contract monitoring arrangements for responsive repairs to the Council housing stock. I will report my findings from this work to the Council shortly.
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Managing performance

- 16 The Audit Commission also assesses how well the Council manages and improves its services and contributes to wider community outcomes. The assessment considers how successful the Council is in delivering its corporate priorities. The priorities have been drawn from what matters most to the local people.
 - 17 The Council scores 2 out of 4 for managing its performance (same scoring mechanism as for Use of Resources above).
 - 18 The council has worked hard to understand the needs of its communities and its priorities are focused on meeting those needs. Services are generally good and people are generally satisfied with them. Planning applications are being dealt with more quickly than in the past. Affordable homes targets are being met. The Council keeps the area clean and high levels of recycling are being maintained. The area continues to be a safe place to live.
 - 19 There are above average levels of satisfaction amongst residents, especially with Dacorum as a place to live and how people from different backgrounds get on well together.
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Overall organisational assessment

- 20 The Use of Resources and Managing Performance assessments are combined to give an overall organisational assessment judgement for the Council. The Audit Commission has determined that the organisational assessment judgement for Dacorum Borough Council is that it performs adequately. The Council has improved its financial governance over the past twelve months, although improvements are still needed in some areas, for example medium term financial planning and procurement. The Council generally delivers good services, although this is not consistent across the Council.

- 21 The Council's Managing Performance and Organisational Assessment are being reported separately by the Audit Commission's Comprehensive Area Assessment Lead for Hertfordshire, Gary Hammersley.

Financial standing

- 22 The last year has seen the Country enter a significant economic recession on the back of a global economic crisis triggered by the collapse of a number of high profile international banks.
- 23 The consequence locally, is an increasing demand for public services and the likelihood of reduced levels of central government funding. Together, these will provide a significant challenge for local councils as they seek to continue to provide services to local residents, whilst maintaining a sound financial position.
- 24 The Council's expected use of reserves to support expenditure on the general fund and housing revenue account is significant, and greater than that anticipated in the budget set in 2009. Given the current economic background, it is essential that the Council rigorously reviews and challenges existing budgets in order to reduce expenditure to a sustainable level.
- 25 The Council's outturn against its budget, and in particular its use of reserves to support expenditure, is an area I will continue to consider closely when assessing how the Council makes effective use of resources during my 2009/10 audit.

Audit fees

- 26 I have been able to deliver and conclude my audit programme on the Council's accounts and Use of Resources judgements within the fee that I planned. I am concluding my work in relation to the Housing Repairs contract and will need to raise an additional fee in relation to that piece of work. Further details are given in table 2 on page 17.

Recommendations

- 27 To further develop the arrangements in place at the Council, I have made a number of recommendations within my Annual Governance Report, and in a number of other reports issued to the Council during the year (see table 3 on page 20).
- 28 The Council should monitor the implementation of these recommendations.
- 29 In respect of financial standing above, I make the following recommendation.

Recommendation
R1 The Council should continue to review and robustly challenge its existing budgets to ensure that the reliance on general fund balances does not become unsustainable.

Key messages

Independence

- 30 As the External Auditor appointed to audit the Council, I have to maintain my independence. I confirm that this audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

Financial statements and annual governance statement

The Council's financial statements and annual governance statement are an important means by which the Council accounts for its stewardship of public funds.

Significant issues arising from the audit

- 31 I issued an unqualified opinion on the Council's accounts on 30 September 2009, thereby meeting the deadline set within the Accounts and Audit Regulations 2003. In my opinion the accounts present fairly the financial position of the Council as at 31 March 2009 and its income and expenditure for the year then ended.
 - 32 Before giving my opinion, I reported to those charged with governance, in this case the Audit Committee, on the issues arising from the 2008/09 audit. I issued my report on 28 September 2009.
-

Accounting issues

- 33 The draft accounts were approved on 29 June 2009, prior to the 30 June deadline specified in the Accounts and Audit Regulations 2003.
- 34 Working papers supporting the accounts were of a good standard, and responses to queries and requests for additional information were dealt with fully and promptly by finance staff.
- 35 My audit did find some errors in the approved accounts. Some of these errors were so significant that had they not been corrected they would have distorted the overall financial position of the Council. The Council agreed to correct these errors.
- 36 My audit also identified a number of other, smaller errors that were not so significant as to distort the overall financial position of the Council. Officers chose to amend the financial statements for some of these errors. Where officers chose not to amend the accounts for some of the errors identified, I reported details of these errors to the Council's Audit Committee. A number of amendments were made to the accounts to ensure they met the disclosure requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2008.
- 37 My audit found that the Council's annual governance statement was in accordance with requirements. The Council's internal audit team comply with the requirements of the CIPFA code.

Financial statements and annual governance statement

- 38 Work undertaken by Internal Audit identified a number of weaknesses in the Council's systems of internal control. These weaknesses were reported to members of the Audit Committee by Internal Audit, and were reflected in the Council's Annual Governance Statement. I am aware that officers are taking action to address the weaknesses identified by Internal Audit, although at this stage the impact of the actions taken has not been assessed. I support the implementation of these recommendations as a way of strengthening the Council's control environment.
- 39 I presented my Annual Governance Report to the Council on 28 September 2009 which included the full details of the issues arising from our audit of the accounts. I reported the adjusted and unadjusted errors that my audit had found. I requested that the Audit Committee formally consider the audit errors, for which officers had chosen not to adjust the accounts for.
- 40 This consideration was formally recorded in a Letter of Representation to me, which allowed me to conclude my audit procedures and issue my audit opinion as set out above.

Certification of claims and returns

- 41 We certify the Council's claims and returns on the following basis.
- Claims below £100,000 are not subject to certification.
 - Claims between £100,000 and £500,000 are subjected to a reduced, light-touch certification.
 - Claims over £500,000 are subjected to a certification approach relevant to the auditor's assessment of the control environment and management preparation of claims. A robust control environment leads to a reduced certification approach for these claims.
- 42 The Council's housing capital receipts return, housing subsidy base data return, and claim for housing benefits and council tax subsidy, required amendment prior to certification. Qualification letters were also issued in respect these latter two claims.
- 43 Improvements to strengthen the Council's arrangements for the preparation of claims and returns have been discussed and agreed with officers.

International Financial Reporting Standards

- 44 The national timetable for the implementation of International Financial Reporting Standards (IFRS) means that these will be first applied in the 2010/11 financial year. However, comparative figures for the 2009/10 financial year will be required.
- 45 Applying IFRS will have significant implications for the way in which local authorities prepare their annual financial statements. The Council has a detailed project plan in place, with clear roles and responsibilities, although little progress has been made in implementing this plan. The Council will need to ensure appropriate arrangements are in place to ensure it meets the national timetable for implementation of IFRS.

Value for money and use of resources

I considered how well the Council is managing and using its resources to deliver value for money and better and sustainable outcomes for local people, and gave a scored use of resources judgement.

I also assessed whether the Council put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.

Use of resources judgements

- 46 In forming my scored use of resources judgements, I have used the methodology set out in the [use of resources framework](#). Judgements have been made for each key line of enquiry (KLOE) using the Audit Commission's current four point scale from 1 to 4, with 4 being the highest. Level 1 represents a failure to meet the minimum requirements at level 2.
- 47 I have also taken into account, where appropriate, findings from previous use of resources assessments (updating these for any changes or improvements) and any other relevant audit work.
- 48 Although the methodology has change, the Council's arrangements have improved in comparison to last year, although there are still some areas where improvements are required in the Council's arrangements. The Council's Use of Resources theme scores are shown in the table 1 below.

Table 1 Use of resources theme scores

Use of resources theme	Scored judgement
Managing finances	2
Governing the business	2
Managing resources	2

- 49 The key findings and conclusions for the three themes, and the underlying KLoE, are set out in my Annual Governance Report. I have provided more detailed reports of my findings to officers. The key theme findings are summarised below.

Value for money and use of resources

Managing finances

- 50** The Council's arrangements for planning its finances effectively to deliver its strategic objectives are weak. The Council's 2008/09 budget did not fully reflect the cost of the Housing Repairs contract entered into in January 2008, and savings of £1.5 million had to be made during 2008/09 to prevent the Council's Housing Revenue Account from going into deficit. The Council has a three-year medium term financial plan. However, this does not yet fully assess the future financial implications of the outcome on a tenants' ballot in early 2010 on a proposed transfer of its social housing stock to a registered social landlord.
- 51** The Council's approach to value for money is adequate. It is working to understand what costs it incurs enabling the Council to make efficiencies. Decisions are now starting to be based on sound information which includes clear cost/benefit and risk analysis. Comprehensive business cases are driving investment decisions as evidenced through achievement of efficiency targets.
- 52** The Council's financial reporting is timely, reliable, and meets the needs of internal users and stakeholders. The Council has demonstrated an awareness of its base budget, and has taken effective action to address potential overspends. The Council produced draft financial statements that were supported by comprehensive supporting working papers.
- 53** The Council has arrangements in place to effectively manage the investment of its surplus funds that is reviewed annually by internal audit. A treasury management policy and strategy is in place, in line with CIPFA guidance, that clearly outlines the bodies where investments can be made. Regular updates to these bodies are provided by the Council's advisers.

Governing the business

- 54** The Council's arrangements for governing the business are adequate. Notwithstanding this, however, work undertaken by both ourselves and internal audit has highlighted weaknesses in the procurement processes in place throughout 2008/09. While steps have now been taken to improve the Council's procurement function, and address identified weaknesses, the outcomes from this work were only seen in the latter part of 2008, and early 2009 with for example, the revision of procurement processes (reported to Cabinet in December 2008) and the adoption of new Procurement Standing Orders in January 2009.
- 55** The Council's has adequate arrangements in place for ensuring data quality. Data quality checks by internal audit are now in place and progress is reported to Cabinet through quarterly performance reports. The Council has adequate arrangements for promoting and demonstrating the principles and values of good governance, and adequate arrangements in place to manage its risks and maintain a sound system of internal control. The Council has significantly strengthened internal audit arrangements. All material systems were subject to a robust audit during 2008/09. While this identified a number of control weaknesses, actions are being taken to address these weaknesses. Improvements in the way internal audit reports are reported on have led to improvements in the effectiveness of the Audit Committee.

Managing resources

- 56 Operational workforce planning is providing limited support to the delivery of corporate objectives and priorities but strategic workforce planning is an area for development, for example there is no single corporate framework for workforce planning. The Council is only concentrating on short term capacity solutions as no decisions have been made on the likely shape of the Council's workforce in the future when key developments such as the proposed LSVT are progressed. Further progress is needed to achieve Level 3 of the Equalities Standard.
- 57 The Council has a strong commitment to training and skills development and good use has been made of market forces pay supplements to address areas with recruitment and retention difficulties. Sickness levels are improving but retention levels are fluctuating at low levels. During organisational change, there is a systematic approach to communicating and engaging with staff which includes union representatives, senior managers and members. Workforce profile reviewed against that of its community on an annual basis, taking appropriate action where necessary to provide balance. Work life balance strongly promoted.

VFM conclusion

- 58 I assessed your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. From 2008/09, the Audit Commission will specify each year, which of the use of resources KLOE are the relevant criteria for the VFM conclusion at each type of audited body.
- 59 I have identified weaknesses in the Council's arrangements to plan its finances effectively, and in its arrangements to commission and procure quality services that deliver sustainable outcomes and value for money. I issued an except for VFM conclusion in these respects.

Specific risk based work

- 60 I carried out the following specific pieces of work to provide me with assurance for my Use of Resources assessment in the following areas:
- workforce planning arrangements;
 - housing repairs contract;
 - a review of partnership arrangements in Hertfordshire; and
 - a follow-up of my 2007/08 Health inequalities report and recommendations.

A review of workforce planning arrangements

- 61 The work examined the Council's approach to strategic workforce planning. This work looked at what the Council has achieved so far, what remains to be done and plans for future improvement.

62 The key conclusions from this work were that:

- strategic workforce planning is providing limited support to the delivery of corporate objectives and priorities. The Council recognises people issues as being a key element of corporate management and an important factor in delivering services for local people. However, this is concentrated on the short-term rather than the longer-term and it is unclear how workforce planning at a service level links to wider corporate projects;
- there is no single corporate framework for workforce planning. The Council's approach is divided between two key strategies: the People Strategy and the Workforce Development Plan. As a result, the Council does not have a unified approach to workforce planning resulting in the lack of a clear approach;
- the People Strategy does not clearly show how it will help achieve what is important for Dacorum. Although the strategy identifies what the Council wants to do and the challenges that it will face over the next few years, there is no robust analysis to demonstrate how these have been determined or what is important for Dacorum as opposed to any other Council. No decisions have been made on the likely shape of the Council's workforce in the future when key developments such as the LSVT and Waterhouse Square are progressed. Without clear plans, the Council is unlikely to meet its ambitions in this area;
- it is unclear how workforce planning at service level helps to deliver the aims and aspirations of corporate workforce strategies and plans. At a service level, workforce planning for services is based on service priorities derived from overall Council priorities drawn from the Sustainable Communities Strategy. However, with a range of strategies and projects it is difficult to see how these fit together to provide a single, unified vision for the long-term future of the Council's workforce;
- the Council knows which services have staffing shortages. There is a structured process for identifying short and medium term risks to service delivery posed by workforce issues. As a result, it knows its priority areas for recruitment and retention and monitors these, taking action where necessary;
- the Council is introducing new ways of working, and does not yet have a clearly developed strategic approach. Good use has been made of market forces pay supplements to address areas with recruitment and retention difficulties. The Council has a strong commitment to training and skills development. However, little has been done to explore the possibilities of addressing future workforce pressures through joint working with other public sector bodies; and
- sickness absence levels are improving. The Council has maintained focus on absence, and there are some initial signs of recovery in 2008/09. Turnover levels are fluctuating but there is no analysis of the reasons for this. Plans to address absence are not robust. Without robust plans, the Council is unlikely to make sustained progress in this area.

A review of the housing repairs contract

- 63 During the course of this audit year I have reviewed the Council's arrangements for letting, and subsequently managing, a contract for responsive repairs to its social housing stock as the contract appeared to be costing the Council significantly more than had been anticipated in the 2008/09 budget.
- 64 I will report my detailed findings from this work to the Council shortly.

A review of Partnership arrangements in Hertfordshire

- 65 Hertfordshire Forward (the County wide Local Strategic Partnership) and the Audit Commission both identified the need to examine the approach to strategic partnership work in Hertfordshire. To avoid duplication, and ensure that the work reflects local issues, the Audit Commission and officers from Hertfordshire Forward (HF) have worked closely together to coordinate the project and deliver the findings. Government Office (East of England) has also actively supported the work.
- 66 The organisations participating in our audit were the County Council, the ten district or borough councils, the two Primary Care Trusts (PCTs), Hertfordshire Police, Hertfordshire Probation Service, the Hertfordshire Fire and Rescue Service and the Voluntary and Community Sector.
- 67 The purpose of this audit was to examine whether partnership working between strategic partners is achieving effective outcomes. In particular, looking at the culture of partnership working between tiers of local government and between sectors in Local Strategic Partnerships. This was structured around nine themes: membership; clarity of purpose; relationships; representation; engagement; commitment; performance management; ambition and thematic groups.
- 68 The review was completed over five stages and involved an online survey, telephone interviews and a participative workshop.
- 69 Key conclusions were as follows.
- There is evidence of strong commitment and willingness to work together with a range of examples of where partnership working has produced successful outcomes. However, there is a general lack of clarity about the roles and functions of partnership structures, how partnerships link together and their composition with impedes the ability to work across sectors and partnerships.
 - Whilst there are some examples of performance monitoring in partnerships, performance management is generally underdeveloped. There is an overall consensus that there is not a consistent performance management system across all partnerships, for example, priorities are generally not underpinned by targets which are specific, measurable, achievable, relevant and timely (SMART), except those expressed in the Local Area Agreement; and there is very little awareness of how other partnerships are performing. It is also not clear who the different partners are accountable to and how they could collectively demonstrate that they had achieved their priorities.

Value for money and use of resources

- Many partners expressed concern about the capacity to resource partnership working. This suggests that tasks from partnerships are seen as additional workload rather than integral to their organisation's priorities. This in turn points to the need for greater correlation between partnership and organisational priorities and the need to ensure partnership priorities are resourced.

70 High level recommendations have been made to all partners to:

- improve the effectiveness of partnership working;
- develop accountability and representation;
- develop engagement and communication; and
- enhance performance management arrangements.

71 It is expected that progress against these recommendations will be monitored by Hertfordshire Forward and we will be undertaking a formal follow up later this year.

Health inequalities follow up

72 In 2007, we undertook a review across the East of England to examine how well partners in each county were tackling health inequalities. The aim of this work was to explore how well local authorities, PCTs and the voluntary sector were working in partnership to address health inequalities, what evidence there was of local partners reducing health inequalities and how partners were progressing action to achieve/improve on targets. Our review in Hertfordshire identified that a lot of effort was being made to tackle inequalities at a local level but that the impact of this work was not always effectively measured.

73 Our follow up work has identified that:

- although the building blocks are in place, partners have not yet implemented a cross-cutting and cross-sector approach to addressing health inequalities but it is acknowledged that health inequalities issues are recognised in other documents;
- strategies and plans at County level are based on clear and comprehensive data about health needs, and there is a clear move to engage GPs in the health inequalities agenda; and
- despite the strategies and plans, joint action to tackle health inequalities has not been developed at County level, including performance management systems.

74 We will continue to monitor progress in tackling this significant agenda.

Financial standing

- 75** The economic downturn and banking crisis is having a very significant impact on public finances and the bodies that manage them. The impact on treasury management strategies has been immediate, but there are wider and more fundamental impacts on the ability of public sector bodies to fund service delivery and capital programmes, including pressures on income streams.
- 76** The financial position of the Council is challenging. The 2009/10 budget was predicated on the Council achieving savings of £2.8 million.
- 77** Latest budget monitoring reports indicate that the planned use of balances to support general fund expenditure will increase by £287,000 from the level set out in the approved 2009/10 budget. A review of the planned use of earmarked reserves has resulted in a projected increase in the planned use of these reserves to finance revenue expenditure to a total of £1.5 million (compared to £825,000 in the planned budget). This is to match approved commitments brought forward from 2008/09.
- 78** While the current level of general fund balances (£2.8 million at 31 March 2009) are within the Council's existing policy, it is important that in light of continued pressures on income streams, and uncertainties around the level of government funding, the Council continues to review and robustly challenge existing budgets to ensure that the reliance on general fund balances does not become unsustainable.

Recommendation

- R2** The Council should continue to review and robustly challenge its existing budgets to ensure that the reliance on general fund balances does not become unsustainable.

- 79** The Council is also currently forecasting an overspend on its Housing Revenue Account of £400,000. Again, given the relatively small level of Housing Revenue Account reserves available to the Council, it is essential that the Council rigorously manage budgets, and that budget holders taken appropriate steps to reduce projected overspends.
- 80** The Council's outturn against its budget, and in particular its use of reserves to support expenditure, is an area I will continue to consider closely when assessing how the Council makes effective use of resources during my 2009/10 audit.

Audit fees

- 81 The audit fee is as planned for the financial statements and Use of Resources aspect of my audit, as outlined in Table 2 below.
- 82 I need to formally conclude my Review of the Housing Repairs contract before I can conclude my audit formally, and this will require an additional audit fee to be levied.
- 83 In terms of grant certificate, we have been able to place reliance on the control environment surrounding the preparation of a number of the Council's claims and return. This has resulted in less certification work being required.

Table 2 Audit fees

	Actual	Planned	Variance
Financial statements and annual governance statement	£144,330	£144,330	£0
Use of resources	£47,170	£47,170	£0
Data quality	£11,654	£11,654	£0
Whole of government accounts	£3,345	£3,345	£0
Total audit fees	£206,499	£206,499	£0
Certification of claims and returns	£61,000	£64,000	£3,000
Total	£267,499	£270,499	£3,000

Closing remarks

- 84 I have discussed and agreed this letter with the Chief Executive and the Director of Finance and Corporate Services. I will present this letter at the Audit Committee on 17 February 2010 and will provide copies to all Members.
- 85 Further detailed findings, conclusions and recommendations in the areas covered by our audit are included in the reports issued to the Council during the year.

Table 3

Report	Date issued
Audit and inspection plan	May 2008
Workforce Planning	May 2009
Review of partnership arrangements in Hertfordshire	May 2009
Health inequalities follow up	July 2009
Annual governance report	September 2009
Opinion on financial statements	September 2009
Value for money conclusion	September 2009
Managing Performance and Organisational Assessment	December 2009
Annual audit letter	December 2009

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- 86 The Council has taken a positive and constructive approach to our audit. I wish to thank the Council's staff for their support and co-operation during the audit.

Availability of this letter

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

Mark Hodgson
District Auditor
December 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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