

Annual Audit Letter

East Staffordshire 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 we have undertaken to assess the way you manage your performance and your arrangements to secure value for money in your use of resources.

Overview

- 1 East Staffordshire Borough Council is delivering good value for money in some areas and the Council is making good progress in becoming a more efficient organisation which concentrates more resources on frontline services. Some services are meeting the needs of local people, but improvements are needed in other areas, such as dealing with benefit claims and major planning applications more quickly.
- 2 The streets are kept clean, and public satisfaction with street cleaning is high. The Council has recently introduced new waste collection arrangements, and as a result more household waste is now being recycled. The Council works well with the police and other organisations to reduce crime and disorder in the borough and also works well in partnership with other organisations to address issues like alcohol misuse, older people's health and to promote better community relations.
- 3 Good progress is being made with your priority to become a more efficient organisation that is influenced by local people. It is now easier for residents to contact the Council and consultation with residents is good. Councillors provide effective leadership and the appointment this year of a new Chief Executive has brought some welcome stability to this important role.
- 4 However, although the Council is delivering good value for money in some areas, it needs to demonstrate it is delivering value for money consistently across all services. Better progress needs to be made in completing the Local Development Framework and build on existing partnership work with other organisations in Staffordshire to ensure that inequalities are effectively addressed. For example, the Council needs to work with others to reduce the number of young people in deprived areas who are not in education, training or employment, and tackle the high rate of infant mortality in East Staffordshire.

Use of resources

- 5 This is the first year in which you have been assessed using the more demanding and more outcome focused approach. Overall for 2008/09, I assessed you as 'performing well' in your arrangements for Managing Finance and 'performing adequately' in your arrangements for Governing the Business and Managing Resources.

- 6 I am required to use this work to help me conclude whether you put in place proper arrangements for securing economy, efficiency and effectiveness in your use of resources. This is known as the value for money conclusion. I issued an unqualified opinion stating that you had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources.
- 7 As this is the first year of the new approach no comparisons can be made with previous years' scores. However, my overall conclusion is that you have continued to improve and performed well in some areas against the new and more demanding assessment. You are good at managing budgets and ensuring that you do not overspend and have an effective in-house team (the Business Transformation Team) which is helping with efficiencies. As a result there are some services which provide good value for money, for example street cleaning, and there are other areas where value for money is improving, such as cultural services. However, compared to many other similar councils you are relatively expensive, so there is still more to do. In particular, the Council needs to ensure that planning services are delivering value for money, and that benefit claims are processed quickly.
- 8 Improvement areas include:
 - deliver value for money consistently across all services;
 - deliver against your new workforce strategy;
 - reduce sickness absence;
 - demonstrate the resolution of internal control issues; and
 - extend risk assessment to the health partnership.

Strategic housing services inspection

- 9 We undertook a strategic housing services inspection during the year and assessed the Council as providing a 'fair' service that has promising prospects for improvement. The delivery of the service is fair because you have a clear vision for what you are aiming to achieve, have an increased focus on preventing homelessness and there have been a substantial number of new affordable homes developed. However, service users are not shaping or influencing housing services and the approach to customer satisfaction monitoring is underdeveloped. The service has promising prospects for improvement because the restructuring and expansion of the housing service has raised the profile of the service and increased the Council's capacity to deliver housing and growth objectives. Well-developed partnership working and external funding are also supporting the Council to achieve its aims.

Financial statements

- 10 I issued an audit report including an unqualified opinion on the financial statements on 30 September 2009.

Key messages

- 11 You introduced a new ledger system which should see you well placed to meet the future business needs of the council and the introduction of International Financial Reporting Standards (IFRS). However, its introduction impacted upon the capacity of the finance team at a time of transition after the retirement of the Chief Accountant. This resulted in you utilising interim non CIPFA qualified accountants to help prepare your accounts and working papers. You have subsequently filled the vacancy.
- 12 In our view these events contributed towards the number of misstatements in the Statement of Accounts presented for audit. The finance team were very constructive in working with us to address the matters we raised and the amendments to the accounts did not lead to a material change to the amount to be funded by Council Tax payers.

Actions

- 13 I have highlighted areas for improvement where you may wish to ensure that implementation plans are put in place to address the matters raised.

Organisational assessment and managing performance

- 14 A new output of the area assessment process is an Organisational Assessment which draws upon a Managing Performance element and the findings of auditors from their work on Use of Resources (UoR) and elsewhere. The Managing Performance and UoR assessments are combined to give an overall organisational assessment judgement for the Council.
- 15 Overall, East Staffordshire Borough Council performs adequately. It is delivering good value for money in some areas, and it is making good progress with becoming a more efficient organisation which concentrates more of its resources on front line services. Some services are meeting the needs of local people, but improvements are needed in other areas, such as dealing with benefit claims and major planning applications more quickly. The Council is working to address these.
- 16 There is a difference between the scores for use of resources and managing performance. We decided that overall East Staffordshire Borough Council performs adequately rather than well. This is because the Council needs to demonstrate that it is delivering value for money consistently across all of its services. It needs to make better progress in completing its Local Development Framework, and ensure that major planning applications and benefit claims are processed without delays. It also needs to build on its existing partnership work with other organisations in Staffordshire to ensure that inequalities are effectively addressed. For example, it needs to work with others to reduce the numbers of young people in deprived areas who are not in education, training or employment, and tackle the high rate of infant mortality in East Staffordshire.

Table 1 Organisational assessment - performing adequately

	Scored judgement
Managing performance (performing well)	3
Use of resources (performing adequately)	2

Description of scores:

1. An organisation that does not meet minimum requirements, Performs Poorly
2. An organisation that meets only minimum requirements, Performs Adequately
3. An organisation that exceeds minimum requirements, Performs Well
4. An organisation that significantly exceeds minimum requirements, Performs Excellently

Managing performance (performing well)

- 17 The Council has made good progress in a number of areas. The streets are kept clean, and public satisfaction with street cleaning is high. It has recently introduced new waste collection arrangements, and as a result more household waste is now being recycled. It has worked well with the Police and other organisations to reduce crime and disorder in the borough. The Council also works well in partnership with other organisations to address issues like alcohol misuse, older people's health and to promote better community relations. It is also working hard to support local businesses through the recession.
- 18 The Council is making good progress with its priority to become a more efficient organisation that is influenced by local people. It has made good progress with moving resources away from administrative functions and re-directing them to front line services to the public. It is now easier for residents to contact the Council, and consultation with residents is good. The Council has recently appointed three neighbourhood managers who will be working to improve engagement with local people. These appointments build on successful work in the Heart of Burton neighbourhood. Councillors provide effective leadership and the appointment this year of a new Chief Executive has brought some welcome stability to this important role.

Strategic housing services inspection (fair with promising prospects for improvement)

- 19 It is easy to access housing services and staff are helpful and welcoming. The Council shows a strong commitment to equality and diversity and, with its partners, it is responding well to domestic violence.
- 20 The Council has a clear vision for what it is aiming to achieve as a designated Growth Point with housing as an integral part of its regeneration and economic growth plans. There is an increased focus on preventing homelessness. Bed and breakfast and temporary accommodation are seldom used for homeless households. There has been a substantial increase in the number of new affordable homes developed and the Council is working well with partners to develop new supported housing.
- 21 However, the quality of printed customer information on housing services is mixed. Service users are not shaping or influencing housing services and the approach to customer satisfaction monitoring is underdeveloped. The Council has not carried out an assessment of its compliance with statutory guidance on racial equality in housing. There is a lack of comprehensive monitoring of who is accessing housing services to ensure that access is fair and equal.
- 22 There has been no financial support to enable vulnerable homeowners to bring their homes up to the decent homes standard. Vulnerable people are waiting far too long for occupational therapist staff to assess their housing adaptation needs. Very few affordable rented homes have been developed and, although there is evidence of need there has been no additional affordable housing developed in rural areas.

- 23** The prospects for improvement are promising. The restructuring and expansion of the housing service has raised the profile of the service and increased the Council's capacity to deliver housing and growth objectives. Well-developed partnership working and external funding are also supporting the Council to achieve its aims. There is a clear framework for performance management with healthy and constructive challenge from senior councillors. The Council has achieved a range of customer facing improvements and is achieving strong performance in some service areas.
- 24** However, some aspects of performance management are under-developed. The service cannot demonstrate a track record of improvement in the proportion of vulnerable people living in poor quality housing or in value for money.

Value for money

I considered how well East Staffordshire Borough 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 East Staffordshire Borough 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

- 25 This is the first year of the new Use of Resources (UoR) Key Lines of Enquiry (KLOE). These are more broadly based than previously and embrace wider resource issues such as people and workforce planning, and the use of natural resources. The KLOEs are now focussed around three themes; managing finances, governing the business and managing resources. They focus more on value for money achievements, outputs and outcomes rather than on processes, and are therefore more strategic and less criteria driven.
- 26 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.
- 27 Overall for 2008/09, I assessed the Council as 'performing well' (Level 3) in its arrangements for Managing Finances and 'performing adequately' (Level 2) in its arrangements for Governing the Business and Managing Resources.

Table 2 Use of resources theme scores

Use of resources theme	Scored judgement
Managing finances How effectively does the organisation manage its finances to deliver value for money?	3
Governing the business How well does the organisation govern itself and commission services that provide value for money and deliver better outcomes for local people?	2
Managing resources How well does the organisation manage its natural resources, physical assets, and people to meet current and future needs and deliver value for money?	2

Overview

- 28** The Council is good at managing budgets and ensuring that it does not overspend. It looks very carefully at where it needs to improve value for money and takes steps to reduce costs and improve service performance. The Council has shared some resources with other organisations, and it has an effective in-house team (the Business Transformation Team) which is helping the Council to work more efficiently. As a result there are some services which provide good value for money, for example cultural services and street cleaning, and there are other areas where value for money is improving. However, compared to many other similar councils East Staffordshire is relatively expensive, so there is still more to do.
- 29** Councillors receive clear reports which give them enough information about finances and performance on which to make decisions, and the Council takes steps to ensure that the information in reports is accurate. Codes are in place setting out how councillors and staff are expected to work and these are well understood. Senior councillors and managers promote good ethical behaviour. Arrangements for managing risk, and preventing fraud and corruption are adequate.
- 30** Council staff are clear about their roles and get the training and development they need to carry out their jobs.

Managing finances (performing well)

- 31** The Medium Term Financial Strategy is balanced over the medium term. Outcomes from resident consultation were fed into the budget planning process and informed the allocation of capital resources to the community development fund in order to support community organisations (an issue identified as a public priority in the consultation). The Council has a good track record on budget management, with outturns very close to the budgeted forecast.
- 32** The quality of in-year financial reporting, and the focus on costs and priorities, enabled the Council to stop a number of capital projects during 2008/09 and switch resources to its major priority capital project. The Council has been actively taking steps to reduce costs in high spending areas, improve VFM and redirect these resources to priority areas. Better progress has been made in Cultural services than in Planning but there is a good understanding of costs and comparative VFM, this information has been actively used over the last two years. Street cleaning is good and improved significantly 2008/09. In surveys, the borough was in the top 25 per cent of councils for the number of residents who think their council is efficient and well run.
- 33** The Revenue Budget Board meets regularly to identify and agree potential savings, as well as any growth areas and capital projects. Good progress is being made driving costs out of the organisation and it is a corporate priority to deliver better VFM.
- 34** The draft accounts presented for audit contained a significant number of errors but officers worked well to correct errors. The main area identified within the Managing Finances theme where there is scope for further improvement is to:
- reduce the number of errors in the accounts presented for audit.

Value for money

Governing the business (performing adequately)

- 35 The Council has a clear vision of what it wants to achieve for the borough, reported in the Sustainable Community Strategy and the Corporate Plan and this is based on a sound understanding of needs.
- 36 Partnership work to deliver better services with other organisations is productive and access to services has improved. The VFM of services is effectively reviewed and different options for procuring services are evaluated which has led to service improvements. The Council aims to achieve wider social, economic and environmental objectives when it procures and reviews services and has put arrangements in place to ensure data quality. The Council monitors performance, including partnerships, against its priorities and targets, and addresses underperformance.
- 37 The Council has a current Risk Management Strategy in place. Corporate and service business risks are regularly reviewed by the Council through a number of forums and Heads of Service have monthly meetings to discuss both service and corporate risks. However the partnership toolkit needs to be applied to all areas.
- 38 There are sound arrangements for good governance. Staff have a clear understanding of ethical standards expected of them and the organisation is active in promoting ethical principles, disciplining staff who did not adhere to these. Established partnerships have agreed governance structures in place and the Council has a current Risk Management Strategy. However, the lack of regular control account reconciliations during the year and problems with the bank reconciliation process raised in last years Annual Governance report remained during 2008/09.
- 39 The Council has improved access to services. In November 2008 it opened a customer service centre in Uttoxeter library, extending a service that is already available in Burton. Residents can now make cash payments to the Council at any one of around 70 post offices or Payzone outlets across the borough. The customer service centres also provide access to adult social care services in conjunction with the County.
- 40 Notwithstanding the Council's clear focus on improving VFM, and the good progress that it has made here, particularly in cultural services and street cleanliness, there is still some way to go to ensure good VFM is delivered across all services.
- 41 Areas identified within the Governing the Business theme where there is scope for further improvement include:
- demonstrate the resolution of internal control issues;
 - extend risk assessment to the health partnership; and
 - deliver value for money consistently across all services.

Managing resources (performing adequately)

- 42 The Council is making good progress towards developing a skilled and productive workforce. All staff have job descriptions and are clear what is expected of them through a system of regular appraisals. Investment is made in training and developing staff, supported by a corporate training budget and appropriate analysis of training need. High staff sickness levels remain an area of concern with levels rising during 2008/09 from an average of 8.69 days up to 12.36 days.

- 43 The Council knows in the medium to longer term what staff it will need and with what skills. It has plans to achieve this, but does not have a current Workforce Strategy or plan. Work is in progress to develop a competency based approach to this strategy and some services have undertaken their own reviews. The staff survey in 2008 had some positive messages, but also raised some concerns. The Chief Executive is leading work to address these concerns and to put in place robust measures to improve communication with staff. During 2008 the Council successfully implemented new employment terms and conditions, these included a more flexible flexi-system and a child care voucher scheme.
- 44 The Council takes the Equalities agenda seriously and has now achieved level 3 of the Equality Standard. The deputy leader has Equalities in her portfolio and encourages this to be built into everything which the council do. All staff are participating in diversity training and managers have been trained to undertake Equality Impact Assessments. BME staff remain underrepresented within the organisation, but it is likely to be difficult to address this during while the workforce is contracting. The Council monitors its recruitment practice for diversity, and some positive measures are in place to help recruit from under represented groups.
- 45 Areas identified within the Managing Resources theme where there is scope for further improvement include:
- deliver against your new workforce strategy; and
 - reduce sickness levels.

VFM Conclusion

- 46 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 KLOEs are the relevant criteria for the VFM conclusion at each type of audited body.
- 47 I issued an unqualified conclusion stating that you had adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

Financial statements and governance

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

Audit opinion

48 I issued an audit report including an unqualified opinion on the financial statements on 30 September 2009. In my opinion the accounts present fairly the financial position of the Council at 31 March 2009, and its income and expenditure for the year then ended.

Significant issues arising from the audit of the financial statements

- 49 The Council introduced a new ledger system which should see it well placed to meet the future business needs of the Council and the introduction of International Financial Reporting Standards (IFRS). However, its introduction impacted upon the capacity of the finance team at a time of transition with the Council needing to recruit after the retirement of the Chief Accountant. This resulted in the Council utilising interim non CIPFA qualified accountants to help prepare its accounts and working papers. You have subsequently filled the vacancy.
- 50 In our view these events contributed towards the number of misstatements in the Statement of Accounts presented for audit. The finance team were very constructive in working with us to address the matters we raised and the amendments to the accounts did not lead to material change to the amount to be funded by Council Tax payers.
- 51 There were material amendments to the accounts for the following.
- Incorrect disclosure of £1.66m of developers deposits as earmarked reserves in 2008/09 and reversal of a £1.64m adjustment to the prior period figures which had been amended in error.
 - A valuation exercise reduced the value of assets due to the credit crunch by £3.01m more than necessary.
 - As part of the original loss of value of assets an investment reserve of £2.98m was created. This was reversed the falls in asset values are not going to be short term in nature.
 - The bank reconciliation incorrectly included cheques and direct debit payments totalling £1.23m relating to April 2009 as reconciling items rather than creditors for 2008/09.

- A bank balance of £1.70m was netted off the overdraft figure in error as no formal set off agreement is in place.
- The impairment of the money invested with Icelandic Banks of £1.56m was charged to the Capital Adjustment account in error and should have been taken to the Financial Instruments adjustment account.

Looking forward

- 52** Looking towards 2010/11, in line with other areas of the public sector the basis of the Council's financial statements will change from being on UK GAAP (Generally Accepted Accounting Principles) to IFRS (International Financial Reporting Standards).
- 53** We have monitored your progress on this and are satisfied that you are on track to meet these challenges. You have set up a project team and have a clear timeline and have conducted a risk assessment. We have been engaged with the project and will continue to work alongside you to ensure a successful transition.

Treasury management

- 54** In October 2008, a number of Icelandic banks went into administration. A large number of councils and other public bodies were directly affected by the collapse of the Icelandic institutions. The Council had an investment of £5m with Icelandic Banks at the time of the collapse but was fully compliant with its Treasury Management policy at the time the investments were made.
- 55** We have undertaken an overview of the Council's treasury management arrangements. The Council has reviewed its Treasury Management policies in order to ensure this area of activity continues to be kept under close control and to avoid exposure to unacceptable levels of risk. The Council is of the view that the short and medium term impacts are manageable.

Whole of Government Accounts

- 56** The Whole of Government Accounts (WGA) cover approximately 1,300 separate bodies. They aim to provide commercial-style accounts for the public sector and are prepared by the Treasury.
- 57** To support these accounts, I am required to submit a consolidation pack which summarises the Council's financial statements in a consistent way with all other Local Government bodies.
- 58** I submitted this consolidation pack with a statement confirming that it was consistent with the Council's audited financial statements on 1 October 2009.

Financial standing and the economic downturn

- 59 The Council reported net operating expenditure for the year of £15.979m, representing a favourable variance of £0.020m against budget. Whilst 2008/09 was therefore a positive one for the Council's financial position, the full impact of the current economic recession was not felt. The consequences of the global and national recession locally is an increasing demand for public services and the likelihood of reduced levels of central government funding. This has already been seen locally through an increase in the number of eligible claims for housing benefit. Together these provide a significant challenge for local councils as they seek to continue to provide services to local residents, whilst maintaining a sound financial position.
- 60 The Council is currently on target to collect the budgeted percentage of the council tax debit and although business rates collection is slightly behind that for last year, this is thought to be due to the new business rates deferral scheme. Income from land charges, planning and building control fees have reduced but other areas of income, like car parks and market rents have started to recover. Despite these pressures the Council has proactively managed the budget and used specific contingencies set aside for the fragile economic environment so the overall revenue position at September 2009 is only a shortfall of £0.035m. It will be important for the Council to continue to closely monitor its financial position and respond quickly and appropriately to the changing economic climate.

Questions and objections from electors

- 61 The appointed auditor has a duty under section 8 of the Audit Commission Act 1998 to consider whether, in the public interest, to report on any matter that comes to their attention in order for it to be brought to the attention of the public. In addition there are other responsibilities under the 1998 Act, including investigating questions or objections from electors on the Council's accounts.
- 62 A question was received during the year relating to whether or not the Council had acted in an appropriate manner in its arrangement to fill the role of interim Chief Executive with the Staffordshire Moorlands District Council Chief Executive on a part time seconded basis. I investigated the matter and concluded that the arrangements and disclosures were appropriate and that no issues existed in relation to the appointment that required further investigation.

Certification of grant claims and returns

- 63 We have certified three grant claims and returns for the financial year 2008/09. All claims were submitted for audit before the specified deadlines. There was a need to undertake additional testing on the Housing Benefits claim which was finalised with a qualification letter.

National fraud initiative

- 64 The national fraud initiative data returns have been submitted and the quality of the data is in line with the national average. Most significant high risk areas have been investigated with the exception of concessionary fares and some council tax matches which will be reviewed shortly.

Comprehensive Area Assessment

- 65 Comprehensive Area Assessment (CAA) is a new way of assessing local public services in England. It examines how well local government and other public bodies work together to meet the needs of the people they serve. The results of these assessments have been made available from December 2009 on the Audit Commission's OnePlace website.

Comprehensive Area Assessment

- 66 For the first time, local public services will be held collectively to account for their impact on better local outcomes. CAA provides a mechanism to ensure that the needs of the local population are met through agencies working closely together to deliver improved outcomes.
- 67 The area assessment takes the single tier and county council boundary as the starting point and will focus on the prospects for better outcomes (including health outcomes) for the people living in that area. The review will draw on a range of sources of evidence and will carry out additional investigation where analysis highlights this is necessary. This could involve any of the partners.
- 68 As part of the approach to CAA new Key Lines of Enquiry (KLOE) have been developed together with a new approach to Use of Resources (UoR) judgements. These judgements are broader than previously and have been applied consistently across all sectors. The CAA Lead has been discussing emerging findings with public sector bodies in Staffordshire as part of this process. The full findings are published on the OnePlace website www.oneplace.direct.gov.uk/Pages/default.aspx but the high level themes that East Staffordshire Borough Council are involved in as an active partner are:
- a protected, enhanced and respected environment;
 - a vibrant, prosperous and sustainable economy;
 - improved health and sense of well being; and
 - strong, safe and cohesive communities.

Key areas of focus in 2010

- 69 Following this year's area assessment for Staffordshire, in the coming year the inspectorate bodies are likely to be focussing particularly on how the issue of inequalities within the county are being tackled. This work will focus particularly on addressing the health inequalities across Staffordshire.

- 70 We will also continue to closely monitor how the changing housing needs across the county are being met, particularly in the light of the forecasted increase in the elderly population.

Closing remarks

Independence

71 I can confirm that the audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

Audit fees

72 The audit fees have been reported within the Annual Governance Report. The inspection fee for the strategic housing services inspection review is additional to the annual audit fee. The detail is shown in Table 3.

Table 3 Audit and inspection fees

	Actual £	Proposed £	Variance £
Financial statements and annual governance statement	80,751	66,751	14,000
Value for money and Use of Resources	27,586	27,586	0
Data Quality	10,665	10,665	0
Total audit fees	119,002	105,002	14,000
Comprehensive Area Assessment	5,972	5,972	0
Strategic Housing Services inspection	6,720	6,720	0
Total	131,694	117,694	14,000

Reporting

73 I have discussed and agreed this letter with the Chief Executive. I will present this letter at the Audit and Risk Committee in January 2010 and ensure that a copy is provided to all members of the Council.

74 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 as listed in Table 4.

Table 4

Report	Date issued
Audit Plan	June 2008
Opinion Audit Plan	April 2009
Report to those charged with governance	September 2009
Opinion on financial statements	September 2009
Value for Money Conclusion	September 2009
Strategic Housing Services Inspection	October 2009
Use of Resources - Detailed feedback to management	October 2009
Annual Audit Letter	December 2009
Organisational Assessment	December 2009

- 75 East Staffordshire Borough Council has taken a positive and constructive approach to our audit. I wish to thank the staff for their support and co-operation during the audit.

Grant Patterson
District Auditor
December 2009

Appendix 1 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
12	R1 Ensure action plans are in place to address the key improvement areas from my Use of Resources review.					

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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