

Annual Audit Letter

Newcastle Under Lyme Borough Council

Audit 2008-2009

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** Newcastle-under-Lyme Borough Council performs well overall. You have a good understanding of what matters to local people and meeting their needs, both on your own and working with other organisations such as the Police, the NHS and the voluntary sector. Overall you have had a good level of success in improving outcomes in most of the areas seen as important locally. This is reflected in the fact that the level of satisfaction with how the Council runs things in Newcastle is higher than in most other areas.
 - 2** Levels of crime and antisocial behaviour have gone down and the streets are kept very clean. Services for collecting waste are efficient and the time taken for planning and benefit applications to be dealt with has been cut significantly. Your finances are well managed and with many services becoming more efficient you are giving better value for money. The number of sick days taken by staff has significantly reduced and, overall, the Council is well led and managed.
 - 3** However, you need to ensure that you have a systematic and embedded approach to delivering economy and efficiency across your full range of services and do more with your partners to measure the impact you are having.
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Use of Resources

- 4** 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 Governing the Business and Managing Resources and "performing adequately" in your arrangements for Managing Finance.
- 5** 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.
- 6** 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 against the new and more demanding assessment. You are part way through a planned programme to ensure that the way in which you manage your money and other resources results in a more consistent approach to improved value for money across all of your services. Improvement areas include:

- improving the proportion of your performance indicators within the best 25 per cent of councils;
- being able to demonstrate the 'bigger picture' of how the Council uses its knowledge of local issues to develop a strategic approach to commissioning and procurement across all services;
- quantifying the improvements in outcomes and value for money that have occurred as a result of efficiencies made; and
- ensuring all financial reports are of an equally high standard to support decision-making.

Environment service inspection

- 7** We undertook an Environment 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 key aspects are delivered well with good levels of customer service. However, levels of recycling are among the worst performing of councils and only improving slowly. The service has promising prospects for improvement because the Council has a good track record of improving key frontline services. There have been clear, long-term improvements in street cleaning and environmental health, and more recent performance improvements in waste collection and recycling.

Financial Statements

- 8** I issued an audit report including an unqualified opinion on the financial statements on 30 September 2009.
- 9** The accounts were prepared to a high standard within the closedown timescales laid down by the Accounts and Audit Regulations. Working papers were good and the financial instruments disclosures significantly improved this year which has ensured an efficient audit of the financial statements.

Actions

- 10** Recommendations are shown within the body of this report and have been agreed with the audited body.

Organisational Assessment and Managing Performance

11 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. The Audit Commission has determined that the organisational assessment judgement for Newcastle-under-Lyme Borough Council is that it performs well (Table 1).

Table 1 Organisational assessment - performing well

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

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)

12 The Audit Commission 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 local people.

13 The Council scores 3 out of 4 for managing its performance (the scoring mechanism is as for Use of Resources). Overall it has had a good level of success in improving outcomes in most of the areas seen as important locally. This is reflected in the fact that the level of satisfaction with how the Council runs things in Newcastle is higher than in most other areas.

- 14 The Council works successfully, both on its own and with partners, to tackle issues that are important for local people. Levels of crime and antisocial behaviour have gone down and the streets are kept very clean. Services for collecting waste are efficient but the amount of household waste recycled has been very low. This has recently improved a lot because of changes to the service which have increased the types of waste people can recycle.
- 15 The time taken for planning and benefit applications to be dealt with has been cut significantly. Contacting the Council has become easier because the Guildhall centre in Newcastle has opened. The Council has had some success in improving local job prospects, improving housing and improving the health of local people. The Council's finances are well managed, many services are becoming more efficient and it is giving better value for money. The number of sick days taken by staff has significantly reduced and, overall, the Council is well led and managed.
- 16 The Council is also good at meeting the needs of local people, both on its own and by working with other organisations, such as the Police, the NHS and the voluntary sector. However, the Council needs to do more with its partners to measure the impact it is having.

Environment service inspection (fair with promising prospects for improvement)

- 17 Newcastle-Under-Lyme's delivery of its environment service is fair because key aspects are delivered well with good levels of customer service. The service is easy to contact and requests for service are dealt with promptly. In street cleansing the needs of local people are met and the streets are cleaner than in previous years. Working with partners is helping to reduce unsightly areas that previously encouraged petty crime and drug taking. Service standards for all aspects of service delivery are clear and there is a good approach to educating people to reduce littering and increase the amount they recycle. The waste collection service is delivered well, levels of satisfaction are high and all residents have access to it. However, levels of recycling are among the worst performing of councils and only improving slowly. The amount of waste collected has increased, whilst most councils have managed to reduce waste levels. The approach to improving value for money is underdeveloped across all service areas. There are some emerging examples of reducing costs in the street scene aspect of service while customer service and performance have improved, however the service cannot demonstrate it delivers value for money.

- 18** The service has promising prospects for improvement because the Council has a good track record of improving key frontline services. There have been clear, long-term improvements in street cleaning and environmental health, and more recent performance improvements in waste collection and recycling. Until July 2009 there were only gradual increases in recycling levels but this has significantly improved since the changes to the service in July. There have also been good improvements in the cleanliness of the Borough and the condition of the Borough's parks. Value for money has been generally poor over the past four years despite the existence of a corporate value for money strategy and attempts to take costs out of key frontline services. However the Waste Management Strategy, which aims at significantly higher levels of recycling, is projected to reduce costs and improve performance. The financial planning and reporting for the implementation of the Waste Management Strategy was not sufficiently robust for much of 2008 and early 2009. As a result, officers and councillors were not fully aware of the detailed financial costs and any potential slippages and contingencies. However since the management restructure in April 2009, this has improved, with a much clearer assessment of costs and potential savings. Although the Council has a range of good corporate policies around performance management and people management, these have not always been implemented consistently and with impact, for example ensuring that failure to claim recycling credits was dealt with quickly and efficiently. However, this and other similar issues, have now been addressed and a more robust and positive management culture is being established.

Value for money

I considered how well Newcastle-Under-Lyme 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 Newcastle-Under-Lyme 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

- 19** 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.
- 20** 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.
- 21** Overall for 2008/09 I assessed the Council as "performing well" (Level 3) in its arrangements for Governing the Business and Managing Resources and "performing adequately" (Level 2) in its arrangements for Managing Finances.

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?	2
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?	3
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?	3

Overview

- 22** The Council has a good overall approach to managing its money and has made savings by improving the way it runs services. Some of the money saved has been used to improve frontline services such as street cleaning and benefits. It is good at getting value for money for the goods and services it buys. Local people are more satisfied that the Council gives value for money than residents of other similar areas.
- 23** Performance is well managed and the Council is working well to improve services, such as recycling, which have not been good in the past. The Council works well with other organisations, including voluntary and charity organisations, to make best use of shared resources. However, it needs to do more to ensure that the way in which it manages its money and other resources results in a more consistent approach to improved value for money across all services.

Managing finances (performing adequately)

- 24** The Council has a good approach to developing its Medium Term Financial Strategy (MTFS) and its budget, clearly linking these to its corporate priorities. Comprehensive reviews of service areas are undertaken to identify issues, possible savings and possible growth areas. These have identified savings of £0.951m in 2008/09 and further efficiencies of £0.909m are planned as part of the 2009/10 budget. However, the improvements in value for money resulting from these efficiencies have not yet been clearly quantified.
- 25** Local people are engaged in the development of the budget, financial standing is sound and a list of 19 budget focus areas are being reviewed for targeted reductions in expenditure. Overall spending has been maintained within budget for a number of years and costs cut while performance is improving. Non-financial reports are taken to senior officers on a regular basis to identify under-performance and examples of how quarterly performance monitoring, the budget report and the MTFS lead to improved outcomes are being developed.
- 26** The Council has an adequate approach to using financial reports to support decision-making. It reports to members annually on the General Fund budget and all reports to cabinet or Council must include reference to financial implications. However, an example of a poor financial report which has hindered decision-making can be found in the implementation of the waste strategy. Although this has now been resolved, early reports on the likely cost of the new service were inaccurate and confusing for members.

- 27** Cost and performance data is provided to decision-makers and services are developed in line with this data, however the Council does not consistently quantify the links between this process and improvements in outcomes or value for money. The Council is therefore unable to currently demonstrate a significant change in overall value for money. The latest nationally comparable performance information relates to 2007/08 and showed Newcastle-under-Lyme with 15 per cent of performance indicators in the best 25 per cent of councils and some important front line services such as recycling and benefits processing, although improving, still in the bottom 25 percent of councils. This combination of cost and performance data indicated that the Council was only providing reasonable value for money for local people.
- 28** Areas identified within the Managing Finances theme where there is scope for further improvement include:
- Quantify the links between the cost and performance data collected and improvements in outcomes for local people.
 - Provide examples of how quarterly performance monitoring, the budget report and the MTFs lead to improved outcomes and value for money.
 - Quantify the improvements in outcomes and value for money that have occurred as a result of efficiencies made.
 - Improve the proportion of performance indicators within the best 25 per cent of councils.
 - Fully integrate performance and resources information in reporting processes on a regular basis, and demonstrate how these processes lead to improved value for money.
 - Ensure all financial reports are of an equally high standard to support decision-making.

Governing the business (performing well)

- 29** The Council has developed a clear vision of local need to enable it to shape commissioning and procurement and involve local people, partners, staff and suppliers in commissioning and procuring services. The approach to procurement is improving. There are examples of procurement decisions being based on a good understanding of need, for example in the approach to recycling and the development of the customer services centre at the Guildhall. However, knowledge of local issues has not yet lead to a strategic approach to commissioning across all services. There are examples of how needs-based commissioning and procurement has led to improved outcomes which can be translated across all services.

Value for money

- 30** Arrangements for managing performance of local partnerships are improving and locality profiles are being developed which will be used to develop action plans. Local people, partners, staff and suppliers are involved in commissioning and procuring services. Service users are consulted through the People's Panel and officers use consultation data in making procurement decisions. A third sector commissioning framework has been developed which provides an opportunity to allocate grant funding effectively and to commission services that will deliver against priorities. Quantifiable outcomes, such as a reduction in domestic violence and homelessness are now being reported and the Council beginning to demonstrate how involving stakeholders in commissioning and procurement is leading to improved outcomes and value for money.
- 31** The Council has good arrangements for improving procurement. Arrangements have improved value for money in several areas, for example the procurement process to select a specialist media sales company to oversee the introduction of advertising into its Council newspaper, the Reporter, resulted in savings of £4,300 per edition (around 35 per cent). In addition, the Council has raised nearly £5,000 in advertising revenue. However, little progress has been made in joint procurement within the Local Strategic Partnership and consistent improvements to outcomes as a result of its procurement activities hard to quantify.
- 32** The Council has a good approach to demonstrating a strong ethical framework and the anti-fraud culture is embedded at all levels within the Council. Risk management arrangements are very effective, linking assessment of risk to improved outcomes. Risk champions are in place and all project boards monitor risks as part of their normal arrangements and partnership governance is developing.
- 33** The quality of data and information used in reports to cabinet has improved and there is a greater level of challenge by members. Cabinet members believe that there is a better link between the information provided to them and the key, strategic issues that they need to address. Although there are improvements, a consistent link between the quality of information provided to decision-makers and improved outcomes or value for money has not yet been demonstrated.
- 34** Areas identified within the Governing the Business theme where there is scope for further improvement include:
- Being able to demonstrate the 'bigger picture' of how the Council uses its knowledge of local issues to develop a strategic approach to commissioning and procurement across all services.
 - making progress in joint procurement within the Local Strategic Partnership and consistently quantify the improvements to outcomes as a result of procurement activities.
 - Quantifying improvements in outcomes with its community safety partners as a result of its data quality work.
 - Demonstrate a consistent link between the quality of information provided to decision-makers and improved outcomes or value for money.

Managing resources (performing well)

- 35** The Council is ensuring that it has a productive and skilled workforce. There has been a shift in the emphasis of the Council's Human Resources (HR) function from a passive to a much more proactive and enabling role. HR managers and staff are involved a lot more in decisions about service improvement strategies and offer support to managers to deliver key actions. The more rigorous application of the attendance management policy has resulted in a significant reduction in sickness absence levels at the Council from 12.16 days in 2006/07 to 7.91 days in 2008/09. The Council has used HR in an innovative way that is engaged with the priorities and direction of the Council and actively preparing staff for changing roles. Assessments of future staffing need and the subsequent growth in posts has led to service improvements.
- 36** There are good arrangements to support staff through organisational change. In the development of the Guildhall project and the modernisation of customer services, HR officers engaged with the staff and run workshops to help them understand their new roles. In addition, a lot of job descriptions were revised and many staff were provided with training and development packages to help them. As a result, the Guildhall opened on time with staff with the relevant skills to provide the enhanced level of service planned.

Recommendation

- R1** Ensure action plans are in place to address the key improvement areas from my Use of Resources review.

VFM Conclusion

- 37** 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.
- 38** I issued an unqualified conclusion stating that Newcastle-Under-Lyme Borough Council 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

39 I issued an unqualified opinion on the Council's accounts on 30 September 2009. In my opinion:

- the accounts presented fairly the Council's financial position and its income and expenditure for the year.

Significant issues arising from the audit of the financial statements

40 The accounts were prepared to a high standard and properly approved and published within the statutory timescales. Your working papers were good and the financial instruments disclosures significantly improved this year, this ensured an efficient audit of the financial statements.

41 A small number of minor amendments, which would not have impacted on a reader's understanding of the accounts, were made. There are no unadjusted amounts and, overall, you have in place good arrangements to ensure internal control over your systems. The majority of the adjustments related to disclosure note and classification issues and did not affect the overall amount paid by Council Tax payers. There has also been a significant improvement in the financial management of the building control function since last year. The main findings can be summarised as:

- in order to ensure transparency and accountability with related parties ensure that all council members declarations are returned and that that the full payments to the Aspire Housing Association are included; and
- ensure finance staff are fully aware and technically confident with changes to accounting practices so that disclosure errors such as for Area Based Grant this year and right to buy sales share last year no longer occur.

Looking forward

42 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).

- 43** 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

- 44** 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 £2.5m with the Heritable Bank at the time of the collapse but was fully compliant with its Treasury Management policy at the time the investment was made.
- 45** 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 and current forecasts are predicting in excess of 80 per cent of the investment being recovered over the next few years.

Whole of Government Accounts

- 46** 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.
- 47** 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.
- 48** I submitted this consolidation pack with a statement confirming that it was consistent with the Council's audited financial statements on 30 September 2009.

Financial standing and the economic downturn

- 49** The Council reported net operating expenditure for the year of £16.602m, representing a favourable variance of £0.522m against budget. The variance was due to increased investment income of £0.208m, other increased income of £0.341m (primarily planning fees, recycling credits income, licensing income, trade refuse income) and £0.255m of CCTV expenditure to be met from the capital programme rather than revenue. These variations from the budget were partially offset by an additional provision of £0.2m for possible bad debts and a shortfall in the expected income relating from land charges of £0.195m.

Financial statements and governance

- 50** 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.
- 51** In considering the financial environment the Council has responded proactively to potential pressures by:
- reviewing the level of general revenue balances at 31st March 2009 and prudently increasing them from £1.50m to £1.75m to meet the increased financial risks in the Medium Term Financial Strategy;
 - including within the 2009/10 budget an amount of £0.3m specifically to cover income shortfalls in areas such as land charges, planning applications, car parks and market stalls; and
 - recognising expected reductions in investment income in the short-term in its budget setting process and medium term financial strategies.
- 52** The Council is currently on target to collect the budgeted percentage of the council tax debit but by September there was an additional shortfall in investment income, compared to the reduced budget, of £0.126m. Income from land charges, planning applications, car parks and market stalls are lower than anticipated but officers expect some of these to start to recover in the second half of the year as the economic situation improves. Despite these pressures the Council has had some positive variances which meant that the overall revenue position at September 2009 is only a shortfall of £0.149m. 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

- 53** 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.
- 54** A question was received during the year relating to whether or not the Council had acted in an appropriate manner in order to provide best value to residents in its conversion of the Guildhall into a customer services centre. It is the responsibility of the Council to put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, and to ensure proper stewardship and governance. I investigated the matter and concluded that the arrangements were appropriate and that no issues existed in relation to the Guildhall project that required further investigation.

Certification of grant claims and returns

55 We have certified three grant claims and returns for the financial year 2008/09. All claims were submitted for audit before the specified deadlines and were supported by good working papers. All claims have been submitted without qualification.

National fraud initiative

56 The national fraud initiative data returns have been submitted in line with expected timescales and the quality of the data submitted was higher than 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

57 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

58 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.

59 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.

60 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 Audit Commission's OnePlace website (www.audit-commission.gov.uk/caa) but the high level themes that Newcastle-Under-Lyme Borough Council will be 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.
- Strong, safe and cohesive communities.

Closing remarks

Independence

61 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

62 The audit fees have been reported within the Annual Governance Report and the detail is included within Appendix 1.

Reporting

63 I have discussed and agreed this letter with the Chief Executive and the Executive Director (Resources and Support Services). I will present this letter at the Audit and Risk Committee in February 2010 and ensure that a copy is provided to all members of the Council.

64 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 3.

Table 3

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

Closing remarks

- 65 Newcastle-Under-Lyme 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 – Audit Fees

Audit fees

- 1 The audit fees have been reported within the Annual Governance Report. The inspection fee for the environmental services review is additional to the annual audit fee. The detail is shown in Table 4.

Table 4 Audit and inspection fees

	Actual £	Proposed £	Variance £
Financial statements and annual governance statement	87,571	87,571	0
Value for money and Use of Resources	27,242	27,242	0
Data Quality	8,160	8,160	0
Total audit fees	122,973	122,973	0
Comprehensive Area Assessment	5,972	5,972	0
Environment inspection	7,105	7,105	0
Total	136,050	136,050	0

Appendix 2 – 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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