

# Annual Audit Letter

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Staffordshire Moorlands District Council

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Audit 2008/09

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December 2009

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# Contents

<b>Key messages</b>	<b>3</b>
<b>Organisational Assessment and Managing Performance</b>	<b>5</b>
<b>Value for money and use of resources</b>	<b>7</b>
<b>Financial statements and annual governance statement</b>	<b>11</b>
<b>Comprehensive Area Assessment</b>	<b>15</b>
<b>Closing remarks</b>	<b>16</b>

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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 your arrangements to secure value for money in your use of resources.**

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## Overview

- 1** Staffordshire Moorlands District Council performs excellently overall. You are tackling issues that local people recognise as priorities very well and have the capacity and capability to continue to improve. These include reducing crime, recycling people's rubbish and making the area a clean place to live. Your recycling rates are currently the best in the country.
- 2** Your leadership is good and officers and councillors work well together and with local people to agree priorities for improvement. You have a track record of saving money and using it to improve frontline services and keep council tax increases at a minimum. You are a learning organisation which is always seeking to identify and implement best practice to improve services for local residents.
- 3** In 2008/09 you received three customer service excellence awards for customer services, planning and building control and revenues. You also received two Beacon awards for 'Transforming Services through Citizen Empowerment and Engagement' and 'Digital inclusion: tackling exclusion and promoting life chances' which recognised the significant efforts the Council makes to engage with its mainstream and hard to reach communities and deliver accessible services for all.
- 4** Performance management and partnership working continue to be particular strengths for the Council. The district's Crime and Disorder Reduction Partnership successfully delivered a 9 per cent reduction in overall crime in 2008/09. In partnership with NHS North Staffordshire, you are working hard to increase access to and usage of your sports and leisure facilities as part of your approach to tackling high levels of obesity in the district.
- 5** Overall, you provide high quality services at low costs. Where costs are higher than average, this reflects your wish to meet the needs of your rural and often sparsely distributed populations.

## Use of resources

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

- 7 I am required to use this work to help me conclude whether you have 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.
- 8 As this is the first year of the new approach no comparisons can be made with previous year scores. However, my overall conclusion is that you have continued to improve and performed well against the new and more demanding assessment.

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### Strategic Alliance

- 9 You have successfully embarked on an innovative strategic alliance with High Peak Borough Council. You have developed the alliance further in 2009 by appointing joint heads of service and progressing with your programme to identify the opportunities for the joint provision of services. The alliance is not only starting to deliver significant savings but is also improving the quality of services delivered to local residents. Through this alliance you plan to achieve £2m of savings over the next 3 years which will meet expected gaps in funding in the coming years, especially as the impact of the economic downturn is realised more fully.

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### Financial Statements

- 10 I issued an audit report including an unqualified opinion on the financial statements on 30 September 2009.
- 11 You again produced accounts in 2008/09 to a high standard within the closedown timescales as laid down by the Accounts and Audit Regulations. Your accounts were supported by exemplary working papers.

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### Actions

- 12 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

- 13 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.
- 14 For Staffordshire Moorlands District Council there is a difference between the two scores however we have determined that the overall judgement is that you perform excellently. This is because you have a track record of delivering excellent value for money across all of your services. You have an excellent approach to ensuring that services which meet the needs of your local population are provided and performance management and partnership working continue to be particular strengths.

**Table 1      Organisational assessment - performs excellently**

	Scored judgement
<b>Managing performance (performs excellently)</b>	4
<b>Use of resources (performing well)</b>	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 (performs excellently)

- 15 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.
- 16 The Council scores 4 out of 4 for managing its performance on the basis that you are a learning organisation which is always seeking to identify and implement best practice to improve services for local residents. You achieved three customer service excellence awards in the year and were also awarded two Beacon awards recognised the significant efforts the Council makes to communicate with the community and deliver services that all can access.

- 17 The Council is well led and good at meeting the needs of its residents. Local people identify reducing crime, recycling rubbish and making an area a clean place to live as important to them. Your recycling rates are the best in the country. You work well in partnership with other organisations to improve life in the district, for example the district's Crime and Disorder Reduction Partnership successfully delivered a 9 per cent reduction in overall crime in 2008/09. In partnership with NHS North Staffordshire, you are working hard to increase access to and use of your sports and leisure facilities as part of your approach to improve people's health.
- 18 The Council makes sure that both Councillors and senior staff are responsible for the money that they control. There are regular council meetings where councillors oversee budgets. Before you embark on new activities, or change existing ones, you check to see if things can be done differently to save money.
- 19 High quality services are provided at low costs. Where your costs are higher than average, this is to meet the needs of residents. Your services perform well with a good track record in addressing poor performance. Performance across key services such as planning, benefits and waste management continues to improve year on year

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### Strategic Alliance

- 20 The Council has a strategic alliance with High Peak Borough Council with the aim to provide 'excellent services on a shared basis in a more effective and efficient way than delivered separately'. The Transformation Programme aims to deliver £2m savings over the next three years, to bridge any funding gaps and allow additional investment in service delivery. Following the appointment of the joint Chief Executive in January 2008, the two Councils have since appointed joint Heads of Service from July 2009. The joint management team will drive the transformation process forward to ensure that the aims of the alliance are met, including identifying good practice and maximise economies. A further benefit is to remove barriers that have resulted in some uneven joint development.
- 21 The transformation programme provides you with a long term approach to identify cost and efficiency savings. Since our 2007/08 Annual Audit Letter you have set up a Joint Alliance Scrutiny Panel to oversee the programme and most recently, to review progress in those areas such as joint procurement and the HR strategy and workforce plan that will then enable developments across the council. The transformation programme is in three tranches and work continues to scope and achieve efficiencies in shared services. You have also implemented a Joint Transformation Service with a targeted saving of £0.255m to be achieved through management skills, procurement expertise and ICT, to ensure that the transformation programme is delivered to expectations.
- 22 You have provided increased focus and impetus in delivering this programme through the joint management team and joint transformation service. This needs to continue to address the continuing financial pressures and the uncertainty posed by the current economic climate.

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# Value for money and use of resources

I considered how well Staffordshire Moorlands District 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.

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## Use of resources judgements

- 23** 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. 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.
- 24** 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.
- 25** Overall for 2008/09 I assessed the Council as performing well (level 3) in its arrangements for managing its finances, governing the business and managing resources.

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**Table 2 Use of resources theme scores**

Use of resources theme	Scored judgement
<b>Managing finances</b> How effectively does the organisation manage its finances to deliver value for money?	3
<b>Governing the business</b> How well does the organisation govern itself and commission services that provide value for money and deliver better outcomes for local people?	3

Use of resources theme	Scored judgement
<p><b>Managing resources</b></p> <p>How well does the organisation manage its natural resources, physical assets, and people to meet current and future needs and deliver value for money?</p>	3

### Managing finance (performing well)

- 26 Financial planning is a strength area for the Council. In 2008/09, you continued to develop your medium term financial planning (MTFP) and delivered against your budget. The MTFP is clearly linked to what the Council wants to achieve locally as well as national priorities and uses an analysis of risk to identify the financial effect of developments and plans agreed with partners.
- 27 You have engaged local residents in financial planning and their views have impacted on council spending decisions. You have directed resources effectively into your priority areas with evidence of improved outcomes. A particular example is waste management where significant investment has seen recycling performance increase from 35 per cent in 2006/07 to 62 per cent in 2008/09, which places Staffordshire Moorlands District Council as the top performer nationally.
- 28 You have a track record of re-directing resources in year to focus on services areas where performance is not as good as expected. The integrated finance and performance reports are used to identify these service areas in order that action can be taken. In 2008/08 this approach enabled year end targets to be met in those services facing particular challenges, for example in the benefits service (which saw an increase in demand) and planning (where demand for services had fallen).
- 29 There is a strong collective responsibility for financial matters in Cabinet and management team. The Council has a long term commitment to promoting financial and literacy skills for members and non-finance staff through training.
- 30 Your Value for Money matrix provides a clear framework for understanding costs and covers the Council's 102 service functions on a rolling basis. This has helped you to improve performance whilst reducing costs. Where services are more costly, you are able to show how these link to your corporate priorities and demographic challenges such as rural access issues and a growing elderly population. This is particularly notable for housing benefits and recycling services.
- 31 The Council has an Efficiency Strategy and Transformation Programme, to deliver £2m savings over three years by combining services and delivering efficiencies in partnership with High Peak Borough Council. Since April 2006 you have achieved efficiency savings of £1.095m, 18 per cent higher than its original target.

## Value for money and use of resources

- 32** You have made further improvements to external reporting, particularly to promote the 2008/09 Annual Report and make this accessible. Your Annual Report for 2008/09 also includes substantial environmental and social information, including an analysis on the Council's environmental footprint, which reflects the way in which the Council controls and continuously reduces its environmental impacts of all services and activities through its Environmental Management System.
- 33** Overall you perform well in managing your finances. There is scope for further improvement to:
- show how investment decisions lead to improved performance, demonstrating this across a range of service activities; and
  - improve performance so that all priority service areas are performing in the top quartile or equivalent.

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## Governing the business (performing well)

- 34** The Council has a good understanding of local needs which, with the involvement of residents and other partners, you use to shape commissioning and procurement of services. The Council is a regional champion for resident engagement and you have a Beacon award for 'Transforming Services through Citizen Empowerment and Engagement'. Your commissioning decisions, supported by key strategies are demonstrated to have a positive impact on vulnerable groups, for example the joint Financial Assessment and Benefits team provide an integrated visiting service for benefits, housing, and social care.
- 35** Many of your procurement decisions are made in partnership with other organisations. Through consortium purchasing, you have secured savings, enhanced your understanding of the supply markets, obtained information to enable you to benchmark services and improved your own capacity. You also use IT to enhance your services. Examples include improved access to services for rural residents, and systems to monitor demand and provide information to show where there are opportunities to redesign services or improve customer contact.
- 36** The Council has a strong performance culture, with a Performance Champions group promoting the importance of continual service improvement to staff, and evidence where it has used its information to identify scope for performance improvements and then identified actions to address these. A further measure of your success are the Council's Beacon awards, achieved for 'Digital Inclusion: tackling exclusion and promoting life chances', 'delivering quality services through procurement' and an award for 'transforming environmental services through procurement'. The Customer Service Excellence standard has been achieved for three services revenues, planning and building control and customer services.
- 37** You have good internal control arrangements and manage risk well. The risks associated with the strategic alliance are being effectively managed. The Council promotes the principles of good governance, and has developed a member improvement board focusing on VFM and quality outcomes. The audit committee receives appropriate information from officer and provides 'effective challenge' with some further scope to strengthen the role played by non-elected members.

- 38** A strong anti-fraud culture across all the departments of the council is evident. Your ethical framework operates effectively and you have used the results of the 2008 Changing Organisational Cultures survey to produce a focussed action plan. The governance of partnerships is strong.
- 39** Overall the Council performs well in governing the business, with some scope for further improvement to:
- assess the impact of the new Performance Champions Group;
  - demonstrate how the data quality arrangements benefit local residents;
  - identify the successes of the strategic alliance;
  - capture the benefits for local residents of rolling out the new model for locality working; and
  - continue to develop the role of the Accounts and Audit Committee to demonstrate its impact across the Council.

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### Managing resources (performing well)

- 40** You have identified people as your most important asset. A key aim of the strategic alliance with High Peak Borough Council is to strengthen and share skills, expertise and learning in order to deliver better services. Following the appointment of a joint chief executive, the Council has progressed to some shared services and the appointment of joint heads of service from July 2009. You have effectively communicated the transformation programme to staff resulting in good performance through an uncertain period.
- 41** You have continued to build on your established workforce management and has successfully achieved Investors in People re-accreditation (gold standard), where feedback acknowledges the commitment to training and staff development. The Council also achieved level 3 in the new local government equalities framework assessment.

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### VFM Conclusion

- 42** 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.
- 43** I issued an unqualified conclusion stating that Staffordshire Moorlands District Council had adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

# Financial statements and annual governance statement

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

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## Audit opinion

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

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## Significant issues arising from the financial statements audit

45 The Council has produced accounts in 2008/09 to a very high standard within the closedown timescales as laid down by the Accounts and Audit Regulations. The accounts were again supported by exemplary working papers.

46 The accounts contained an adjustment to the 2007/08 comparative figures in relation to the accounting treatment of leases. These were clearly presented and intended to aid the readers' understanding of the accounts however I considered that the changes did not fully meet the requirements set out in the reporting standards and should be reported as accounting transactions within the year. Officers amended the accounts prior to the audit opinion being given. There were a small number of other disclosure amendments to the notes to the accounts.

47 I did not identify any significant weaknesses in your internal control arrangements. Internal Audit had identified weaknesses in the arrangements to validate the amount payable to the County Council as part of the concessionary fares scheme. As a material amount of expenditure (£0.853m) was paid over to the County Council, I highlighted the need for the Council to ensure that the audit arrangements (set out in the agreement) are being appropriately monitored. I understand that appropriate evidence has been obtained by the Council for the first quarter of 2009/10.

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## Whole of Government Accounts

48 Whole of Government Accounts (WGA) are 'commercial-style' accounts that cover the whole of the public sector and include some 1,300 separate bodies. Each of these bodies, including Staffordshire Moorlands District Council, is required to submit a consolidation pack. This is based on, but separate from, your statutory accounts.

49 We submitted the Council's audited WGA pack to the Department for Communities and Local Government by the 30 September 2009 deadline.

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### International Financial Reporting Standards (IFRS)

- 50 Looking forwards, in 2010/11 in line with other areas of the public sector, the basis of the Council's financial statements will change from UK GAAP (Generally Accepted Accounting Principles to International Financial Reporting Standards (IFRS). This will require the restatement of the balance sheet at 1 April 2009 to an IFRS basis to provide comparative information.
- 51 You have a project plan for the implementation of IFRS which is overseen by a steering group of members and officers from across the Council. Progress against the project plan is reported to each meeting of the Accounts and Audit Committee.
- 52 The project plan has identified the most significant issues as being employee benefits, leases and property plant and equipment. You have made good progress in a number of areas such as leases (it was this work which prompted the changes to the accounting treatment of leases in the 2008/09 accounts). The Council needs to finalise this initial work with a view to restating its balance sheet at 1 April 2009.

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### Treasury Management

- 53 In October 2008, a number of Icelandic banks went into administration and a large number of councils and public institutions were directly affected by this collapse. Staffordshire Moorlands District Council had no investments in Icelandic banks in October 2008, was alert to the potential risks, and you have not been complacent in responding to this banking crisis.
- 54 You reviewed your treasury management strategy in February 2009 and approved the strategy for 2009/10. You have significantly reduced the number of institutions with which you may invest. The Council is currently only investing in UK institutions and for periods less than one year.
- 55 You receive reports on your treasury management activities on a quarterly basis as part of the overall finance report to Cabinet. You have also extended the role of the Accounts and Audit Committee to include responsibility for the review of treasury management activities from September 2009.

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### Financial Standing and the economic downturn

- 56 The last year has seen the country enter a significant economic recession. The consequence locally, is an increasing demand for public services and the likelihood of reduced levels of central government funding. 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.
- 57 In 2008/09 you spent £13.227m compared to your net budget of £13.192m, just £0.034m more than planned. This was due in part to reduced revenues as the economic downturn impacted on income streams from the Council's planning, market and parking services. At 31 March 2009 the Council had a general fund balance of £1.111m and earmarked reserves of £0.682m, levels which you considered to be appropriate to meet your longer term plans.

## Financial statements and annual governance statement

- 58** You are currently predicting that you will spend £0.235m more than the 2009/10 budget of £13.277m. This reflects variances in a number of departments, particularly where the economic downturn is impacting upon activity related budgets. For example, the number of property searches is lower than anticipated which is expected to result in reduced income of £0.850m. You anticipate that interest earned from your investments will be below your target by £0.060m, due to the decline of market rates and the Council's restricted lending list.
- 59** The Council is required to achieve £0.711m in cashable efficiencies in 2009/10. At the half year stage you had achieved £0.211m, with the full value of savings expected to be achieved by the year end.
- 60** The capital programme for 2009/10 is £7.030m but you expect to spend £5.932m by the year end. The main reason for the variance is the timing of expenditure, particularly for the housing capital programme where your commitment this year is reduced by £0.808m to reflect the proposed joint venture to deliver your affordable housing priorities.
- 61** You have an excellent record on income collection with performance in the top quartile for council tax and business rates. By Sept 2009, your council tax collection was in line with the previous year, despite the economic pressures and it is anticipated that the target of 99 per cent will be met. Your collection rate for business rates at 62.40 per cent, showed a slight improvement on the same period in 2008/09 and again you expect to meet your target of 99 per cent by the year end.
- 62** The impacts of the recession will continue to present a challenge to the Council in the coming financial year and you have reflected this in your medium term financial planning. I will continue to monitor the Council's response and actions in this key area.

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### Questions and objections from electors

- 63** 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 the attention of the public. In addition there are other responsibilities under the 1998 Act, including investigating questions or objections on the accounts received from the Council's electors.
- 64** In 2008/09 I have responded to questions received in respect of the Chief Executive's support to East Staffordshire Borough Council in 2007. I investigated the matter and concluded that appropriate governance arrangements were in place to both establish the interim arrangements and provide for their subsequent continuation and that overall, the Council's scrutiny arrangements operated effectively.
- 65** I also responded to an enquiry from a member of the public in respect of the Village Green application for Newpool Meadows. The final outcome of the application and the Council's response to this is awaited. I am not required to take any formal action in this matter.

### Certification of grant claims

- 66 We have certified four grant claims in 2008/09. In certifying claims we reach a 'conclusion' that the claim is fairly stated and in accordance with the grant terms and conditions, except for matters raised in a 'qualification letter'.
- 67 The most significant claim is the Housing and Council Tax benefits claim. We concluded that this was fairly stated in line with the Department of Work and Pensions terms except for a number of issues that required additional testing and were required to be reported to the Department of Work and Pensions in the qualification letter. The improvements we reported in 2007/08 have continued in 2008/09 particularly the correct classification of overpayments. As a result the overall level of testing required under our audit approach was reduced.

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### National Fraud Initiative

- 68 The national fraud initiative data returns have been submitted in line with the expected timescales and the Council has made good progress in investigating data matches.

# Comprehensive Area Assessment

**69** 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 One Place website.

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## Comprehensive Area Assessment

**70** 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.

**71** 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.

**72** 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](http://www.audit-commission.gov.uk/caa)). The high level themes that Staffordshire Moorlands District Council are involved in as an active partner are to provide:

- 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.

# Closing remarks

## Independence

73 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

74 The audit fee for 2008/09 is detailed below.

	Actual	Proposed	Variance
Financial statements and annual governance statement	68,386	68,386	0
Value for money (use of resources and data quality)	29,290	29,290	0
<b>Total audit fees</b>	<b>97,676</b>	<b>97,676</b>	0
Comprehensive Area Assessment	5,972	5,972	0
Additional fee in relation to questions from electors	3,954		3,954
<b>Total</b>	<b>107,602</b>	<b>103,648</b>	<b>0</b>

## Reporting

75 I have discussed and agreed this letter with the Chief Executive and the Corporate Director. I will present this letter at the Audit Committee on 5 February 2010. 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
Use of Resources report 2007/08	January 2009
Data Quality report 2007/08	January 2009
Opinion audit plan	March 2009
Annual Governance report	September 2009

## Closing remarks

Report	Date issued
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
Organisational Assessment and Comprehensive Area Assessment	December 2009

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- 76 Staffordshire Moorlands District Council has taken a positive and constructive approach to our audit. I wish to thank the Councils staff for their support and co-operation during the audit.

Grant Patterson  
District Auditor  
December 2009

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# The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

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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