

# Annual Audit Letter

Suffolk County Council

Audit 2008-2009

December 2009



---

# Contents

<b>Key messages</b>	<b>3</b>
<b>Financial statements and annual governance statement</b>	<b>7</b>
<b>Value for money and use of resources</b>	<b>9</b>
<b>Financial standing</b>	<b>15</b>
<b>Audit fees</b>	<b>17</b>
<b>Closing remarks</b>	<b>18</b>
<b>The Audit Commission</b>	<b>19</b>

---

## **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.
-

---

# Key messages

**My annual audit letter summarises the findings from our audit work at your Council. My letter covers the 2008/2009 financial year. It includes messages arising from the audit of your accounts and the results of the work I have undertaken to assess the way in which you use your resources.**

---

## Accounts

- 1 The Council achieved its deadline to prepare and approve its accounts by the 30 June 2009. The accounts were of a good standard, complete and were supported by high quality working papers and prompt responses to audit queries. This enabled the completion of your accounts audit and my opinion, which was issued on the 30 September.
- 2 I issued the following opinions on the Council's accounts for the financial year ended 31 March 2009, as summarised in the table below.

---

**Table 1      Audit opinions 2008/09**

I issued the following audit opinions for 2008/2009 financial year

Accounts	Audit opinion
County Council's accounts	Unqualified
Local government pension fund accounts and annual report	Unqualified
Fire-fighters' pension fund accounts	Unqualified

Neil Harris, District Auditor

---

- 3 Our audit did find some errors in the financial statements; however none of those identified by our work were either material or significant. The Council's management agreed to all amendments that we recommended other than an adjustment to correct an impairment reversal, which was not material. I reported my findings to the Council's Statement of Accounts Sub-Committee (as those charged with the governance of the Council). Where officers chose not to amend the accounts for the error identified, the Statement of Accounts Sub-Committee provided me with an agreed rationale for not doing so.
- 4 A new reporting framework (International Financial Reporting Standards) will apply to all Councils accounts from 2010/11. The Council have developed a project plan to implement these standards and is progressing with the implementation of that plan.

---

## Use of resources

- 5 We assess how the Council makes use of the resources at its disposal to provide local services. We also assessed Suffolk Fire and Rescue Service. A national framework is applied to our assessment, with a score given between 1 (inadequate and below minimum standards) and 4 (performing strongly) in each of three key areas of our assessment; managing finances, governing the business and managing resources (people and assets).
- 6 The Council is performing well overall (Level 3). This comprises my scores for each of the three assessment areas which show that the Council is performing well in how it manages its finances and resources and is performing adequately in the way it governs the business.
- 7 The Fire and Rescue service is performing adequately overall (Level 2). This comprises my scores for each of the three assessment areas which show that the Fire and Rescue service is performing well in how it manages its finances and is performing adequately in the way it manages its workforce and governs the business.
- 8 Pages 9 to 13 of this letter summarise my findings across each of the three assessment areas.

---

## Managing Performance

- 9 The Audit Commission also assesses how well the Council manages and improves its services and contributes to wider community outcomes. The assessment considers how successful the Council is in delivering its corporate priorities. The priorities have been drawn from what matters most to the local people.
- 10 Overall Suffolk County Council performs well. Ofsted has rated Suffolk's Children's Services as 'performing well' this year. The Care Quality Commission has also rated services for adults as 'performing well'.
- 11 The Council is dealing with challenging areas which are important to local people. It is starting to improve the range of employment in Suffolk and to reduce the impact of the economic downturn on local people but there is still some way to go. Services to improve the lives of children and young people are effective but educational and training standards need to improve. Services for adults and vulnerable members of the community are also improving; the approach to adult safeguarding is assessed as adequate. It is providing strong leadership in its vision to make Suffolk the greenest county. It is reducing its own use of natural resources and helping partner organisations to improve their environmental performance.

## Key messages

- 12 Councillors and senior managers have demonstrated strong leadership and are driving the organisation forward delivering what is important to local people. They have identified the key areas that are important to local people, where they can make a difference and are investing to improve outcomes in those areas. Underperformance is being challenged constantly although the impact of this is variable. Some but not all partnerships are helping the Council to deliver its services more effectively.
- 13 Suffolk Fire and Rescue Service (FRS) performs well overall. There is a difference between the scores for use of resources and managing performance. We decided that the score should be that overall Suffolk FRS performs well rather than adequately. This is because the service is very cost effective compared to all other fire and rescue services. It has the lowest cost per head of population of all fire and rescue services in England, and maintains high performance.
- 14 Suffolk FRS scored 3 (performing well) out of 4 for Managing Performance. It works closely with local people to understand what is important, and what it needs to do to improve service delivery. The FRS uses a wide range of relevant and up to date information. Local risks are well understood through sharing knowledge with partners. Priorities and targets have been agreed based on this information. As a result, changes have been made to improve response times and deal with specific emergencies. Prevention work is targeted, for example, at business premises at risk, people living in vulnerable circumstances, and those at risk of road traffic collisions and other emergencies.
- 15 The Service works well with partners on plans to deal with emergencies. It is a key partner in the Suffolk resilience forum, a statutory group which helps co-ordinate responses to large scale emergencies as well as managing risk in the community. The Service has strengthened its capabilities to deal road traffic collisions involving heavy vehicles, and with flooding and other water emergencies.

---

## Overall Organisational Assessment

- 16 Our Use of Resources and Managing Performance assessments are combined to give an overall organisational assessment for the Council. The Audit Commission has determined that the organisational assessment judgements for both Suffolk County Council and Suffolk Fire and Rescue Service are that they perform well.
- 17 During December 2009, the Council's Organisational Assessment will be reported separately by the Audit Commission's Comprehensive Area Assessment Lead for Suffolk, Edwina Child.

---

## Financial Standing

- 18 The last year has seen the United Kingdom enter a significant economic recession on the back of a global economic crisis triggered by the collapse of a number of high profile international banks.

- 19** The consequence locally, is an increasing demand for public services and the likelihood of reduced levels of central government funding. Together, these will provide a significant challenge for local councils as they seek to continue to provide services to local residents, whilst maintaining a sound financial position. The Council is responding to this challenge. The implications of the recession are understood and the challenges faced are being acknowledged by the Council as a whole. The latest financial strategy actively considers the impact of the economic downturn and addresses the funding shortfalls and increased demand for services identified.
- 20** The impact of the recession will continue to present a challenge to the Council in the coming financial year. I will continue to monitor the Council's response and actions.
- 

### Audit fees

- 21** I have been able to deliver and conclude my audit programme within the fee that I planned.
- 

### Independence

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

### Recommendations

- 23** I have issued a number of reports to the Council during my audit. In particular, my Annual Governance Report and Use of Resources Reports identified areas where the Council can continue to improve in its preparation of accounts and how it uses its resources.
- 24** There are no specific recommendations arising from the reports I have issued that I need to draw to Member's attention in this letter.

# Financial statements and annual governance statement

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

---

- 25** I issued my opinions on the Council's accounts on 30 September 2009, allowing the Council to comply with the audited accounts publication deadline set within the Accounts and Audit Regulations 2003. I issued:
- An unqualified opinion on the Council's accounts;
  - An unqualified opinion on the Local Government Pension Fund accounts and Pension Fund Annual Report; and
  - An unqualified opinion on the fire-fighters' pension fund accounts.
- 26** Before giving my opinion, I reported to those charged with governance, in this case the Statement of Accounts Sub-Committee, on the issues arising from the 2008/09 audit.

---

## Accounting issues

- 27** The draft accounts were approved in advance of the 30 June 2009 deadline specified in the Accounts and Audit Regulations 2003.
- 28** In general, working papers supporting the accounts were of a high quality and responses to queries and requests for additional information were promptly dealt with by finance staff. There is still some scope for further minor improvements in accounts preparation procedures, and these have already been discussed with officers.
- 29** The audit did not identify any material errors in the financial statements. However, a number of amendments were made to ensure disclosures met the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2008.
- 30** I did not identify any significant weaknesses in your internal control arrangements and the Council's annual governance statement was in accordance with requirements. The Council's internal audit team comply with the requirements of the CIPFA Code. The financial systems underpinning the accounts continue to operate effectively.

- 31** I presented my Annual Governance Report to the Statement of Accounts Sub-Committee on 30 September 2009 which included the full details of the issues arising from our audit of the accounts. I reported the adjusted and unadjusted errors that my audit had found. I requested that the Committee formally consider the audit error, for which officers had chosen not to adjust the accounts.
- 32** This consideration was formally recorded in a Letter of Representation to me, which allowed me to conclude my work and issue my audit opinion.

---

### Certification of claims and returns

**33** We certify the Council's claims and returns on the following basis:

- claims below £100,000 are not subject to certification;
- claims between £100,000 and £500,000 are subjected to a reduced, light-touch certification; and
- claims over £500,000 are subjected to a certification approach relevant to the auditor's assessment of the control environment and management preparation of claims. A robust control environment leads to a reduced certification approach for these claims.

**34** Grant claims and returns are prepared by a number of directorates across the Council and we assess the control environment for each claim that is prepared. Although the control environment and audit risk associated with each claim vary, there are no significant issues arising that I wish to report in this letter.

**35** Where appropriate, improvements to strengthen the Council's arrangements for the preparation of claims and returns have been reported and agreed with officers.

---

### International Financial Reporting Standards

**36** The national timetable for the implementation of International Financial Reporting Standards (IFRS) means that these will be first applied in the 2010/11 financial year. However, comparative figures for the 2009/10 financial year will be required.

**37** Applying IFRS will have significant implications for the way in which local authorities prepare their annual financial statements. The Council has a detailed project plan in place, with clear roles and responsibilities, and progress is reported to the Audit Committee. The intention is to restate the 2008/09 financial statements during the early part of 2010.

---

# Value for money and use of resources

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

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

---

## Use of resources judgements

- 38** 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.
- 39** I have also taken into account, where appropriate, findings from previous use of resources assessments (updating these for any changes or improvements) and any other relevant audit work.
- 40** The use of resources theme scores are shown in Table 2 below.

---

**Table 2** Use of resources theme scores

Use of resources theme	Suffolk CC scored judgement	Suffolk Fire and Rescue Service scored judgement
Managing finances	3	3
Governing the business	2	2
Managing resources	3	2

- 
- 41** The key findings and conclusions for the three themes, and the underlying KLOE, are set out in more detailed Use of Resource Reports that have been issued to officers of both Suffolk County Council and Suffolk Fire and Rescue Service. The key theme findings are summarised below.

---

## Suffolk County Council

### Managing Finances

- 42** The Council is assessed as performing well in the management of its finances. Financial and strategic planning is integrated and resources are effectively directed towards the delivery of both corporate and community priorities. The Council can clearly demonstrate links within the budget planning process to performance and benchmarking, and the Council's Corporate Planning and Performance Guidance includes the financial cycle alongside the performance cycle. Financial planning, and in particular the budget setting process, is effectively informed by extensive consultation with a wide range of stakeholders.
- 43** Understanding of costs is improving but the integration of costs in service planning is limited. The cost of delivering service plans is not considered consistently across the Council despite corporate guidance specifying that plans should be affordable and in line with Value for Money Strategy. Suffolk County Council has a strong track record in delivering significant efficiency savings and continues to take positive action to manage and reduce its costs.
- 44** The Council has good arrangements for financial reporting and accountability. The introduction of the upgrade of the General Ledger System to Oracle 12 has delivered further improvements to financial monitoring systems and there is evidence that these are embedded across the organisation. The Council prepared accounts that met statutory requirements and financial reporting standards. Statutory deadlines were met and working papers were of a very good quality. The audit opinion was unqualified and the Annual Governance Report contained no significant matters.

### Governing the Business

- 45** The Council is assessed as performing adequately in its governance of the business. The Council's Procurement Strategy was approved in March 2009, and has combined its procurement expertise into sourcing, procurement and contract management functions. The procurement of a significant proportion of products and services is controlled through the centralised e-procurement system; however, new procurement procedures are not yet fully embedded across the organisation. Positive action is being taken to engage local people in the commissioning of services but again impact has yet to be fully embedded. The Council is improving its understanding of the supply market through collaborative approaches to procurement which is achieving cost savings.
- 46** The Council is committed to improving data quality but as yet it has not fully implemented those required improvements identified during the 2008 review of data quality governance and leadership, such as fully embedding the Council's data quality policy and consistency of ownership and responsibility across all directorates. Positive action is being taken to improve data to inform decision making, and staff across directorates and within partnerships are becoming more aware of their responsibility for improving the quality of data in order to assist better decision making. Data security measures are improving but have not been fully implemented.

## Value for money and use of resources

- 47** The Council has adopted, promotes and demonstrates the principles and values of good governance, and uses the Annual Governance Statement as a vehicle to communicate these. Corporate guidelines for partnership working have been developed and approved during 2008/09, however as a result governance arrangements are not fully embedded for all significant partnerships entered into by the organisation.
- 48** The Council routinely risk assesses all of its key decisions and savings proposals although it recognises that it needs to embed risk management across the organisation. Systems are in place to monitor and manage risks associated with partnership working; however planned work includes the need to ensure that all risks are recorded in a single risk register. The Council has a robust anti-fraud and anti-corruption policy. Key controls are in place to ensure implementation of the policy, which include a Code of Conduct for Councillors and a register of interests for both staff and councillors.

## Managing Resources

- 49** The Council is assessed as performing well in the management of its resources. Environmental sustainability is being prioritised effectively. One of the corporate priorities specified in the Suffolk Story is to make Suffolk the Greenest County, and extensive consultation demonstrates the support of local people to deliver this aspirational green agenda. Councillors and senior managers are providing strong leadership in this area. The Council is taking positive and effective action to monitor and reduce its energy consumption and use of natural resources and is on track to achieve energy savings targets of 250,000KWh across its property portfolio. Effective working with partner organisations is achieving challenging environmental targets, and through the Community Strategy and Local Area Agreements partner organisations share sustainability targets. New buildings are being designed to achieve a BREEAM rating of very good or excellent. Key examples here are the joint project with St Edmundsbury Borough Council to deliver a public service village with shared working space and green travel arrangements, and a new sixth form centre which includes inter seasonal heat transfer and building materials which are low maintenance and self finishing.
- 50** The Council's key strategic objective regarding its asset base is to give support to the community by providing the right premises in the right location at the right time and with the right information and communication technology in a way that best meets the needs of our customers. The Council is investing in improvements to property and asset management but this is at an early stage and impact is limited. The Strategic Asset Management Plan is currently under development. The Corporate Property Strategy was submitted to Cabinet in March 2009 integrating three key strategies for the future of the Council's property assets. The Council is continuing to invest to improve data relating to assets and property but this work has still to be completed. The Council has committed itself to use the Council's property assets to spearhead a sustainable low carbon community for Suffolk, including the aim of developing a zero carbon school by 2013.

- 51** The Council has worked with partners to enhance the flexibility and cost effectiveness of new developments, for example with St Edmundsbury Borough Council on the West Suffolk House Public Service Village. The benefits of the Public Service Village are estimated to produce a cumulative total of saving of £11.5 million over 25 years. Although some assets are being used to meet community needs, there is not a consistent strategic approach.

---

### Suffolk Fire and Rescue Service

#### Managing Finances

- 52** The Service is assessed as performing well in the management of its finances. Suffolk Fire and Rescue Service's strategic and financial planning is fully integrated into the processes operated by Suffolk County Council. There is robust and extensive evidence that financial and strategic planning is integrated and resources are effectively directed towards the delivery of both corporate and community priorities. The budget book demonstrates how the Fire Service ensures that the distribution of financial resources is consistent with priorities and the outcomes they are designed to deliver.
- 53** The Fire and Rescue Service has the lowest cost per head of population nationally and remains high performing with improved performance. Clear financial information is provided for officers to decide on service planning. The Service has an agreed Efficiency Strategy for 2007-10, and efficiency savings targets have been achieved, specifically in the year 2008-09 through planned procurement changes and outsourcing of supplies services.
- 54** The accounts of Suffolk Fire and Rescue Service are incorporated into the financial statements of Suffolk County Council. The Council prepared accounts that met statutory requirements and financial reporting standards. The introduction of the upgrade of the General Ledger System to Oracle 12 has delivered further improvements to financial monitoring systems and there is evidence that these are embedded across the Service.

#### Governing the Business

- 55** The Service is assessed as performing adequately in its governance of the business. The corporate (Suffolk County Council) Procurement and Commissioning Service review the supply market on behalf of the Fire Service, and for specific fire service supplies this is enhanced by agreed Firebuy procurement frameworks. Procurement is governed by local Suffolk County procurement policies and strategies and also the regional fire collaboration framework. The Service has had a major impact on procurement planning at regional level, influencing some national (Firebuy) procurement processes and securing significant savings across the region.

## Value for money and use of resources

- 56** Good progress has been made in strengthening management arrangements for securing accurate and reliable data for use in decision making. Data quality arrangements for the Fire and Rescue Service are incorporated in to the Suffolk County Council corporate Data Quality Policy and Action Plan, and the Service is committed to improving data quality but as yet it has not fully embedded the data quality policy and consistency of ownership and responsibility across all areas of the Service. Data security measures are improving but have not been fully implemented across the Service.
- 57** Suffolk Fire and Rescue Service, as part of Suffolk County Council, is subject to the County's corporate governance requirements. The Service has adopted, promotes and demonstrates the principles and values of good governance, and uses the Annual Governance Statement as a vehicle to communicate these. Partnership governance arrangements are not consistent and a more integrated approach is needed to make the Service's role in partnerships more effective. The existing Partnership Strategy and partnership listing is under review, and an action plan in place to support this.
- 58** The Integrated Risk Management Plan (IMRP) is the key element to the well established risk management arrangements at Suffolk Fire and Rescue Service. The IRMP, of which there is a strategic version covering a period of up to 10 years and an annual plan that feeds into the Service Plan, is developed from a number of sources, including the community risk register. The Council has a robust anti-fraud and anti-corruption policy. Key controls are in place to ensure implementation of the policy, which include a Code of Conduct for Councillors and a register of interests for both staff and councillors.

## Managing Resources

- 59** The Service is assessed as performing adequately in the management of its workforce. Suffolk Fire and Rescue Service has good arrangements in place to have a productive and skilled workforce. The Performance Development Review (PDR) system and the Workforce Planning Team identify gaps in skills and ensure that the Service has the people with the right skills in the right place at the right time. The Workforce Strategy 2007 - 2010, which is currently being updated, is the plan to address gaps in skills identified. These arrangements will improve productivity of the workforce. Workforce planning is integrated with strategic planning, through the work of the Training and Development Manager who is responsible for workforce planning and the Workforce Planning Group.
- 60** However, the Workforce Plan is short term with projections generally covering only the next six months. The draft Equality and Diversity Strategy that the Service has developed is currently incomplete. The objectives contained in the action plan are not contained in the Equality and Diversity Strategy itself; and there are no target dates for delivering the strategy or processes for implementing, embedding and monitoring.

**VFM Conclusion**

- 61** 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.
- 62** Based on the Use of Resources assessment, which was linked to the criteria set out above, I was able to issue an unqualified conclusion, stating that the Council had adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

# Financial standing

---

- 63** The economic downturn and banking crisis is having a very significant impact on public finances and the bodies that manage them. The impact on treasury management strategies has been immediate, but there are wider and more fundamental impacts on the ability of public sector bodies to fund service delivery and capital programmes, including pressures on income streams.
- 64** There are further challenges for policy priorities where patterns of demand for services are changing together with population and demographic changes. I have reflected on the wider environment, specific issues and risks and the Council's response.
- 65** Over the past year, public sector bodies have learnt more about the nature and severity of the recession. In particular, the recession is much deeper than first anticipated and the repercussions will be felt by communities and individuals for some time to come. Across Suffolk, public sector bodies forecast that budgets will reduce by between 25 per cent and 33 per cent over the next ten years.
- 66** In addition, there have been ongoing uncertainties with local government structures across Suffolk. During 2008/09, the Boundary Committee reviewed the structure of Local Government in Suffolk and announced that it was consulting on further draft proposals for new Unitary Local Government in Suffolk. This was delayed by a judicial review challenging whether the consultation process was lawful. A recent Court ruling has found in favour of the Boundary Committee, leaving a way forward for the review to recommence.
- 67** The Council are playing an active part in a Suffolk wide response to the economic downturn and the uncertainties caused by delay to consultation, challenge and process for local government review. Leaders across Suffolk public services are developing a new strategic direction to transform and redesign public services to reduce the cost of the total public sector whilst giving local people the opportunity to help themselves (building social capital).
- 68** Good progress has been made. All leaders and chief executives across Suffolk public services are committed to closer collaboration with central government, health, police and voluntary sector, redesigning services from a customer perspective irrespective of organisational boundaries. Existing partnership working and shared service working will be expanded where there is a clear case to do so and across Suffolk, Council's are now looking at best ways of sharing senior officer teams and services. To recognise that more needs to be done with less, a 'Counting Suffolk' project is underway which looks at where the public sector spends its money to help devise the right solutions for redesigning services in the future.

- 69** All of this work is underpinned by a 'Lives we lead, Leaders we need' project to ensure there is commitment at political and strategic level, through a leadership collaborative, to different ways of working across the public sector in Suffolk. The 'Lives we lead' project is a forerunner to the Total Place initiative being piloted across the public sector. There are four themes which Suffolk Leaders are taking forward which are helping people to help themselves, connecting communities, demonstrating Suffolk's aspiration and shrinking public services through collaboration.
- 70** At an organisation level, the Council also recognises that it needs to keep its own house in order and will have to make difficult decisions about future priorities for funding and spending. The Council is responding to this challenge; the medium term financial strategy and capital programme actively considers the impact of the economic downturn and addresses the funding shortfalls identified. The implications of this are understood and the challenges faced are being acknowledged and acted upon.
- 71** The Council is also working with partners to try and increase the number of well paid jobs in Suffolk. The Council responded well to the economic recession making more funds available to support people at risk of losing their jobs. Some progress is being made in developing new jobs for example in renewable energy but there is still long way to go. Access to training is being improved. But cuts in development agency funding for example to support business start ups and poor travel infrastructure in the north of the county are making things more difficult. There is still a need for better co-ordination of economic development in Suffolk. People with disabilities however are being supported to find jobs.
- 72** Though the economic downturn is presenting specific issues and risks to the Council, I am satisfied that it is taking appropriate steps to respond to this. It will be key for the Council to manage risk in respect of its capacity to maintain sound financial management, governance and service delivery in a period of significant change. We will continue to monitor the outcome, impact and the Council's response in this key area. I will consider this closely when assessing how the Council makes effective use of resources during my 2009/10 audit.

---

# Audit fees

73 Table 3 below shows that I have been able to deliver and conclude my audit programme within the fee that I planned.

---

**Table 3      Audit Fees**

	<b>Actual</b>	<b>Proposed</b>
Financial Statements	151,950	151,950
Use of Resources	49,400	49,400
Data Quality	23,250	23,250
Whole of Government Accounts	3,200	3,200
Pension Fund	48,000	48,000
<b>Total audit fee</b>	<b>275,800</b>	<b>275,800</b>

---

---

# Closing remarks

- 74** I have discussed and agreed this letter with the Chief Executive and the Head of Strategic Finance. I will present this letter at the Audit Committee on 25 January 2010 and will provide copies to all Members.
- 75** 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 4**

<b>Report</b>	<b>Date issued</b>
Audit and inspection plan	May 2008
Annual governance report	September 2009
Opinion on financial statements	September 2009
Value for money conclusion	September 2009
Annual audit letter	December 2009
Use of resources report	December 2009
Managing Performance and Organisational Assessment	December 2009

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

---

## Availability of this letter

- 77** This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk), and also on the Council's website

**Neil Harris**  
**District Auditor**  
**December 2009**

---

# The Audit Commission

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

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

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

---

## Copies of this report

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0844 798 7070.

© Audit Commission 2009

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

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

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

---