

Annual Governance Report

Mid Bedfordshire District Council

Audit 2008/09

1 October 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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Members

2008/09 Annual Governance Report

I am pleased to present my report on the results of my audit work for 2008/09.

A draft of the report was discussed and agreed with the Financial Services manager on 17 September 2009 and has been updated since as issues have been resolved.

The report sets out the key issues that you should consider before I complete the audit.

It asks you to:

- consider the matters raised in the report before publishing the financial statements;
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- agree to adjust the errors in the financial statements I have identified, which management has declined to amend or set out the reasons for not amending the errors; (Appendix 3);
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 4);
- note the Value for Money Conclusion (Appendix 5); and
- agree your response to the proposed action plan (Appendix 6).

Yours faithfully

Debbie Hanson
District Auditor
1 October 2009

Key messages

This report summarises the findings from the 2008/09 audit which is now complete. It includes the messages arising from my audit of your financial statements and the results of the work I have undertaken to assess how well you use and manage your resources to deliver value for money and better and sustainable outcomes for local people.

Financial Statements	Results	Page
Unqualified audit opinion	Yes	4
Financial statements presented for audit free from error	No	7
Adequate internal control environment	Yes	9
Use of resources	Results	Page
Adequate arrangements to secure value for money	Yes	11

Audit opinion

- 1 Our work on the financial statements now complete. Following the processing of agreed amendments, I propose issuing an unqualified opinion on the statement of accounts - the wording of my report is included at Appendix 1.

Financial statements

- 2 Our audit work has identified one material error in the main financial statements, and officers have agreed amendments for this and some of the non-trivial issues identified to date. Appendix 2 details agreed adjustments and Appendix 3 includes details of amendments which have not been agreed.
- 3 For the purposes of our audit, we define non-trivial errors as those in excess of 1% of our materiality figure, which for the 2008/09 financial statements is £11k. 'Material' errors would be any in excess of £1,091k (either individually or in aggregate).

Use of resources

- 4 Due to Local Government Reorganisation, we have not undertaken a Use of Resources Assessment in 2008/09. A full, scored, assessment will be undertaken for the 2009/10 financial year for Central Bedfordshire and will inform the 2009/10 Value for Money (VFM) Conclusion which we will issue in September 2010.

Key messages

Audit Fees

- 5 At the time of drafting this report, we do not anticipate charging any additional audit fee. However, should any significant issues emerge between the date of drafting this report and the completion of our work that change this position we will raise them with the Financial Services manager, Finance.

Next steps

This report identifies the key messages that you should consider before I issue my financial statements opinion, value for money conclusion, and audit closure certificate. It includes only matters of governance interest that have come to my attention in performing my audit. My audit is not designed to identify all matters that might be relevant to you.

6 I ask the Audit Committee to:

- consider the matters raised in the report before publishing the financial statements;
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- agree to adjust the errors in the financial statements I have identified which management has declined to amend or set out the reasons for not amending the errors (Appendix 3);
- take note of the VFM Conclusion;
- approve the letter of representation on behalf of the Council before I issue my opinion and conclusion (Appendix 4); and
- agree your response to the proposed action plan (Appendix 6).

Financial statements

The Mid Bedfordshire District Council financial statements and annual governance statement are important means by which Mid Bedfordshire District Council accounts for its stewardship of public funds. As members of Central Bedfordshire Council, successor body for Mid Bedfordshire District Council you have final responsibility for these statements.

Opinion on the financial statements

- 7** I plan to issue an audit report including an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.
-

Errors in the financial statements

- 8** We set out below the material and non-trivial audit issues that have come to our attention during the course of the audit. Members should note that the definition of trivial error has changed since 2007/08, reducing from 10% to 1% (£100k to £10k). As a result, there are more issues included in this report than in previous years.
- 9** Balance sheet: Debtors and Creditors:
- The creditors balance in the draft statements included a debit balance of £1,364k representing Housing Benefit Subsidy owed to the Council at 31 March. The statements have been amended to include this in the debtors balance. Both debtors and creditors have therefore been increased by £1,364k.
- 10** Income and expenditure account - transitional costs:
- Total transitional costs include a creditor of £119k relating to employee redundancy costs. As at 1 October the member of staff concerned was still employed and the related payment had not been made. As the timing of this payment is still unknown this amount would be more appropriately treated as a provision. Our testing of transitional costs identified an overall uncertainty of £169k. However as transitional costs are apportioned between the three demised bodies, the impact on Mid Bedfordshire's Financial statement is clearly trifling (£8k) and therefore no amendment is needed.
- 11** Income and expenditure account - net cost of services:
- The draft statements did not separately disclose in the income and expenditure account non distributed costs of £418k as required by the Best Value Accounting Code of Practice (BVACOP). Officers have agreed to amend the financial statements for this error. There is no impact on the net cost of services.
- 12** Balance sheet - tangible fixed assets - capital additions:
- Audit testing identified the capitalisation of bags/sacks in relation to the Council's refuse, recycling and food waste schemes (£229k). These bags/sacks do not meet the criteria for treating expenditure as capital. Officers have not agreed to amend the financial statements for this error. The remainder of our capital additions sample testing identified no further errors.

13 Balance sheet - creditors Note 12:

- The classification of creditors in Note 12 did not agree to supporting working papers. As a result, government department creditors are overstated by £129k and sundry creditors are understated by the corresponding amount. Officers have agreed to amend the financial statements note. There is no impact on the balance sheet.

14 Balance sheet - debtors Note 10:

- The classification of debtors in Note 10 did not agree to supporting working papers. As a result, local authority debtors are overstated by £135k and sundry debtors are understated by the corresponding amount. Officers have agreed to amend the financial statements note. There is no impact on the balance sheet.

15 Balance sheet - debtors prepayments:

- Our testing of a prepayment in relation to an invoice for rental of internet facilities found it was overstated by £15k. Officers have not agreed to amend the financial statements for this error. The remainder of our prepayments sample testing did not identify any further errors.

16 Statement of recognised gains and losses:

- The prior year comparator figures for gains on pension fund assets and liabilities did not agree to the FRS 17 Actuary report. The difference is £19k and officers have agreed to amend the financial statements for this error.
- We also identified an uncertainty in respect of this statement, as the total recognised gain reported differed from the Statement of Total Movement on Reserves by £80k. Officers have not been able to identify the reason for this non-material difference.

17 Our audit also found that the total value of the pension fund managed by Bedfordshire County Council at 31 March 2009 exceeded the actuary's estimate by £2.8 million, as a result of improved fund performance. This was identified during the audit of the pension fund accounts, after production of the actuary's report and the deadline for completion of the statement of accounts. Consequently, the Council's fund assets are greater than the FRS17 figures provided by the actuary (which are necessarily provided on an estimated basis). The value of the understatement has been calculated as £0.114m (based on the Authority's percentage of the overall fund). We are not asking officers to amend the financial statements for this.

18 Cash Flow Statement:

- We identified an uncertainty in respect of the Cash Flow Statement, where a balancing item of £157k in respect of 'cash received for goods and services' had been included as part of the figure disclosed. Officers were not able to identify the reason for this non-material difference.

19 Capital Financing Requirement (CFR):

- The CFR included in the draft statements did not include the £23m of capital receipts that was set aside to reduce future debt at Central Bedfordshire Council; this has now been included in the CFR calculation. In addition, a further adjustment of £74k has been made to ensure the final closing CFR is consistent with the financial statements as a whole.

20 The sum disclosed for members' allowances in the financial statements (£525k) differed by £10 from the amount notified to the audit committee in July 2009.

Financial statements

Recommendation

- R1** Central Bedfordshire should review closedown procedures to reduce the risk of similar issues occurring during the 2009/10 closedown

Material weaknesses in internal control

- 21** We have not identified any weaknesses in the design or operation of an internal control that might result in a material error in your financial statements of which you are not aware.

Letter of representation

- 22** Before I issue my opinion, auditing standards require me to obtain appropriate written representations from you and management about your financial statements and governance arrangements. Appendix 4 contains the draft letter of representation I seek to obtain from you.

Key areas of judgement and audit risk

- 23** In planning my audit I identified specific risks and areas of judgement that I have considered as part of my audit. My findings are set out in Table 1.

Table 1 Key areas of judgement and audit risk

Issue or risk	Finding
<p>The audit of the financial statements of a body undergoing significant reorganisation contains a significant amount of inherent risk.</p> <p>While we have not identified any specific risk issues in addition to those identified during our initial audit planning in 2008. The following risks remain significant:</p> <ul style="list-style-type: none">• closedown working papers will not be of a sufficient standard to fully support all the entries in the draft financial statements; and• key personnel will be under considerable pressure due to taking on additional services during the audit period (July-September);	<p>While local government reorganisation (LGR) has resulted in additional pressure on officers over the summer period, it has not delayed our audit opinion.</p>
<p>There are, as last year, some changes to the (Statement of Recommended Practice) SoRP, which will need to be taken account of in preparing the accounts</p>	<p>Our opinion work has not identified areas of non-compliance with the changed SoRP requirements.</p>

Accounting practice and financial reporting

24 I consider the qualitative aspects of your financial reporting. Table 2 contains the issues I want to raise with you.

Table 2 Qualitative aspects of financial reporting

Area of accounts	Issue
Balance sheet - note 2: assets under construction	Assets under construction have been included in the Statement of Accounts as a separate note. As they form part of the tangible fixed asset balance officers have agreed to revise note 1 to incorporate this.
Explanatory foreword	The explanatory foreword did not include reference to impairments as a significant issue in 2008/09. Officers have agreed to amend the wording to include this.
Minor inconsistencies	Our initial review of the financial statements identified a number of casting and cross - referencing errors. Officers have agreed to amend these in the financial statements.

Use of resources

I am required to conclude 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.

Value for money conclusion

- 25** I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. For 2008/09, the Audit Commission specified criteria for bodies affected by LGR. My conclusions on each of the areas are set out in Appendix 5.
- 26** I intend to issue an unqualified conclusion stating that the Council had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources.
- 27** Appendix 1 contains the wording of my draft report.

Appendix 1 – Independent auditor’s report to Members of Central Bedfordshire Council as successor body for Mid Bedfordshire District Council

Opinion on the financial statements

- 28** I have audited the accounting statements of Mid Bedfordshire District Council for the year ended 31 March 2009 under the Audit Commission Act 1998. The accounting statements comprise the Income and Expenditure Account, the Statement of Movement on the General Fund Balance, Balance Sheet, the Statement of Total Recognised Gains and Losses, the Cash Flow Statement, the Collection Fund and the related notes. These financial statements have been prepared under the accounting policies set out within them.
- 29** This report is made solely to the members of Central Bedfordshire District Council as successor body for Mid Bedfordshire District Council in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by the Audit Commission.

Respective responsibilities of the Responsible financial officer and auditor

- 30** The financial officer's responsibilities for preparing the financial statements, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2008 are set out in the Statement of Responsibilities.
- 31** My responsibility is to audit the accounting statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).
- 32** I report to you my opinion as to whether the accounting statements and related notes present fairly, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2008:
- the financial position of the Council and its income and expenditure for the year.
- 33** I review whether the governance statement reflects compliance with 'Delivering Good Governance in Local Government: A Framework' published by CIPFA/SOLACE in June 2007. I report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered, whether the governance statement covers all risks and controls. Neither am I required to form an opinion

Appendix 1 – Independent auditor’s report to Members of Central Bedfordshire Council as successor body for Mid Bedfordshire District Council

on the effectiveness of the Council’s corporate governance procedures or its risk and control procedures.

- 34** I read other information published with the accounting statements and related notes and consider whether it is consistent with the audited accounting statements and related notes. This other information comprises the Explanatory Foreword. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the accounting statements, the police pension fund accounting statements and related notes. My responsibilities do not extend to any other information.

Basis of audit opinion

- 35** I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounting statements, the police pension fund accounting statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Council in the preparation of the accounting statements, the police pension fund accounting statements and related notes, and of whether the accounting policies are appropriate to the Council’s circumstances, consistently applied and adequately disclosed.
- 36** I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounting statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounting statements, the police pension fund accounting statements and related notes.

Opinion

- 37** In my opinion:
- The accounting statements and related notes present fairly, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Council as at 31 March 2009 and its income and expenditure for the year then ended.

Conclusion on arrangements for securing economy, efficiency and effectiveness in the use of resources

Council’s Responsibilities

- 38** The Council is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

Auditor’s Responsibilities

- 39** I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Council for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to relevant criteria

Appendix 1 – Independent auditor’s report to Members of Central Bedfordshire Council as successor body for Mid Bedfordshire District Council

specified by the Audit Commission for police authorities. I report if significant matters have come to my attention which prevent me from concluding that the Council has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Council’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

40 I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the relevant criteria specified by the Audit Commission for principal local authorities, published in December 2006, and the supporting guidance, I am satisfied that, in all significant respects, Mid Bedfordshire District Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009.

Certificate

41 I certify that I have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Debbie Hanson
District Auditor

Audit Commission
Regus House
1010 Cambourne Business Park
Cambourne
Cambridge CB23 6DP

Appendix 2 – Adjusted amendments to the accounts

The following misstatements were identified during the course of my audit and the financial statements have been adjusted by management. I bring them to your attention to assist you in fulfilling your governance responsibilities.

Table 3

Adjusted misstatements	Income and Expenditure Account		Balance Sheet	
	Dr £000s	Cr £000s	Dr £000s	Cr £000s
Nature of adjustment				
Correction of debtor balance included within creditors (paragraph 9)			1,364	1,364
Separate identification of non distributed costs (paragraph 11)	418	418		
Creditors re-classification of Note 12 (paragraph 13)			129	129
Debtors re-classification of Note 10 (paragraph 14)			135	135
Statement of recognised gains and losses correction of 2007/08 comparator figure (£19k amendment) (paragraph 16)	N/a	N/a	N/a	N/a
Capital Financing Requirement: Inclusion of £23m set aside of capital receipts and 74k adjustment to bring closing CFR in line with financial statements (para 19)	n/a	n/a	n/a	n/a

Appendix 3 – Unadjusted misstatements in the accounts

The following misstatements were identified during the course of my audit and the financial statements have not been adjusted by management. I bring them to your attention to assist you in fulfilling your governance responsibilities. If you decide not to do so, please tell us why in the representation letter. If you believe the effect of the uncorrected errors, individually and collectively, is immaterial, please reflect this in the representation letter. Please attach a schedule of the uncorrected errors to the representation letter.

Table 4

Description of error	Accounts affected	Value of error £000
Incorrect capitalisation of expenditure (paragraph 13)	Tangible fixed assets: capital additions overstated. Revenue Expenditure understated	229
Overstated prepayment (paragraph 16)	Debtors prepayments overstated	15

Appendix 4 – Draft letter of representation

Debbie Hanson
District Auditor
Audit Commission
Regus House
1010 Cambourne Business Park
Cambourne
CAMBRIDGE
CB23 6DP

Mid Bedfordshire District Council - Audit for the year ended 31 March 2009

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other directors and officers of Mid Bedfordshire District Council, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2009. All representations cover the Authority's accounts included within the financial statements.

Compliance with the statutory authorities

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice which present fairly the financial position and financial performance of the Authority and for making accurate representations to you.

Uncorrected misstatements

I confirm that I believe that the effects of the uncorrected financial statements misstatements listed in the attached schedule are not material to the financial statements, either individually or in aggregate [schedule to be appended to letter]. These misstatements have been discussed with those charged with governance within the Council and the reasons for not correcting these items are as follows;

reason 1 etc;

reason 2

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Committee meetings, have been made available to you.

Irregularities

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect fraud or error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
 - irregularities involving other employees that could have a material effect on the financial statements; or
 - communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.
- I also confirm that I have disclosed:
- my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements; and
 - my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Law, regulations, contractual arrangements and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Authority.

The Authority has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

Fair Values

I confirm the reasonableness of the significant assumptions within the financial statements. For all relevant assumptions, I confirm:

- the appropriateness of the measurement method;
- the basis used by management to overcome the presumption under the financial reporting framework;
- the completeness and appropriateness under the financial reporting framework; and
- adjustments to the fair value measurement have been made in relation to subsequent events if required.

Assets

The following have been properly recorded and, where appropriate, adequately disclosed in the financial statements:

- losses arising from sale & purchase commitments;
- agreements & options to buy back assets previously sold; and
- assets pledged as collateral.

Appendix 4 – Draft letter of representation

Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts.

Contingent liabilities

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than those already disclosed in the financial statements;
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties.

Related party transactions

I confirm the completeness of the information disclosed regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements

Post balance sheet events

Since the date of approval of the financial statements by the Council, no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

The Authority has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Specific representations:

There are no other material amounts relating to unfunded liabilities, curtailments or settlements of past service costs relating to pension provision other than those which have been properly recorded and disclosed in the financial statements.

Signed on behalf of Central Bedfordshire District Council as successor body for Mid Bedfordshire District Council

I confirm that the this letter has been discussed and agreed by the Authority on 21 September 2009

Signed

Name: Clive Heaphy

Position: Director of Finance

Date

Appendix 5 – Value for money conclusion

The following tables summarise the key findings and conclusions for each of the VFM Conclusion criteria.

VFM Conclusion Criteria (Bodies Affected By Local Government Reorganisation)

1. The body has put in place arrangements for setting, reviewing and implementing its strategic and operational objectives	Yes
2. The body has put in place channels of communication with service users and other stakeholders including partners, and there are monitoring arrangements to ensure that key messages about services are taken into account.	Yes
3. The body has put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary, and reporting to members.	Yes
4. The body has put in place arrangements to monitor the quality of its published performance information, and to report the results to members.	Yes
5. The body has put in place arrangements to maintain a sound system of internal control. - Continuing or shadow authorities have a responsibility to secure, through the joint implementation arrangements, the economic, effective, efficient and timely transfer of functions, property, rights and liabilities from the demising authorities. This includes the transfer of services, assets, contracts, finance and staff.	Yes

Appendix 5 – Value for money conclusion

6. The body has put in place arrangements to manage its significant business risks.	Yes
7. The body has put in place arrangements to manage and improve value for money.	Yes
8. The body has put in place a medium-term financial strategy, budgets and a capital programme that are soundly based and designed to deliver its strategic priorities.	Yes
9. The body has put in place arrangements to ensure that its spending matches its available resources.	Yes
10. The body has put in place arrangements for managing performance against budgets.	Yes
11. The body has put in place arrangements for the management of its asset base.	Yes
12. The body has put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of its business.	Yes

Appendix 6 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
Annual Governance Report 2008/09 - Recommendations						
8	Central Bedfordshire should review closedown procedures to reduce the risk of similar issues occurring during the 2009/10 closedown					

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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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

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