

Annual Audit and Inspection Letter

South Bedfordshire District Council

Audit 2007/08

March 2009



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Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
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Key messages

- 1 This is the last Annual Audit and Inspection letter which will be presented by the Audit Commission to South Bedfordshire District Council in advance of the Council's demise as a result of local government reorganisation on 1 April 2009. On 1 April 2009, Central Bedfordshire unitary authority will formally take over the roles and functions of South Bedfordshire District Council.
- 2 Over the last 12 months, member and officer time has been focused on preparations for the establishment of the new Central Bedfordshire Unitary Council and ensuring service continuity in the transition period. We have reported to the new shadow authorities the findings from our ongoing review of the Council's preparations for the reorganisation. Our review, although focused on identifying potential gaps and areas where additional review would yield benefit, found many positives in the approach and actions being taken to establish the new unitary council. There was evident commitment to achieving successful implementation of re-organisation and strong public service services in Bedfordshire. Despite a very challenging timescale all councils demonstrated clear recognition of the need to maintain good local government services during 2008, whilst also devoting capacity and focus to establishing new and ambitious councils. The key areas for further action were discussed with the shadow authority in October 2008 and are summarised in this letter.
- 3 2007/08 saw improvements in a number of areas of our audit with an unqualified audit opinion and value for money conclusion being issued (the latter had been qualified in 2006/07). The Council also maintained its level 3 score under the use of resources assessment, although there was a reduction in the score for financial reporting. New capital accounting requirements were introduced in 2007/08 for all local authorities. Due to the incorrect netting of revaluation gains and impairment losses on fixed assets a material amendment was required to the accounts. This resulted in the Council's score for the financial reporting element of use of resources reducing to level 2. The annual governance report presented to the Audit Committee in September 2008 made a number of recommendations related to the financial accounts.
- 4 The 2008/09 financial statements, which are due to be audited during the summer of 2009, present a particular risk due to the demise of the Council on 31 March 2009. Officers will be under considerable pressure during the first few months of 2009/10, as new structures and systems become embedded. It is therefore vital that adequate resources are allocated and closedown and quality assurance arrangements are established in time to ensure that working papers are sufficiently robust to support the financial statements and minimise the impact of the audit on officers' time.
- 5 The Council's overall performance continues to improve, with 70 per cent of performance indicators improved in the last year. This is above the district council average of 56.9 to 59.1 per cent. In the last three years, 70 per cent of performance indicators improved; again this is above the average of 54 to 56 per cent for district councils. However, at 28 per cent the number of indicators in the top quartile in 2007/08 is below the national average of 33 per cent for district councils.

- 6 Outcomes are improving in some of the areas that matter most to residents. Improvements are being made in environmental services, particularly in levels of recycling, composting and cleanliness. Housing opportunities are also increasing. There are areas where performance is below expectation and the overall rate of improvement has not reached the average for district councils. For example, some crime levels are reducing but are still comparatively high.
- 7 Overall the Council has a good focus on its vulnerable citizens, but performance in some areas for the most vulnerable, including housing benefits, is weak. Improvements have been made to the speed of processing new housing benefit claims and changing circumstances claims. This improvement was achieved against a background of major changes being introduced with generic working for revenues and benefits staff. However the rate of improvement in the speed of processing claims is slower than other councils and performance is currently amongst the worst 25 per cent of councils.
- 8 Our work on health inequalities across Bedfordshire has been reported to the project leads. Whilst there is a willingness and commitment to tackle health inequalities, the various partners are not necessarily clear about the role they can play in this. The recommendations arising from this work were agreed in May 2008 and will need to be taken forward by Bedford Borough and Central Bedfordshire (in partnership with others).
- 9 Finally, in addition to the audit of the Council's financial statements we undertake certification work for central government departments on returns submitted by the Council. Our report on the Council's housing benefit and council tax benefit return to the Department of Work and Pensions has been delayed. Our approach to the audit of this return has changed this year, as agreed with the Department. We have found a higher level of errors than previously and this has delayed the certification of the return. We have recommended that officers review the issues identified during the audit and determine whether further training for staff is required in order to ensure these issues are resolved for the 2008/09 audit.

Action needed by the Council

- 10 Ensure the issues raised in the 2007/08 annual governance report are addressed for the 2008/09 financial statements.
- 11 Ensure the issues identified from the certification of the housing benefit and council tax benefit return are brought to the attention of the management of the new unitary authority in order that they can be addressed in advance of the audit of the 2008/09 audit.

Purpose, responsibilities and scope

- 12 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the Council for 2007/08 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 13 We have addressed this letter to members as it is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money. We have made limited recommendations to assist the Council in meeting its responsibilities due to the fact that the Council will cease to exist from 1 April 2009 as a result of local government reorganisation.
- 14 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at www.audit-commission.gov.uk. (In addition the Council is planning to publish it on its website).
- 15 Your appointed auditor is responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, the appointed auditor reviews and reports on:
 - the Council's accounts;
 - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
 - whether the Council's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 16 This letter includes the latest assessment on the Council's performance under the CPA framework, including our review of performance against the Council's priorities and national indicators, and the results of any inspections carried out by the Audit Commission under section 10 of the Local Government Act 1999. It summarises the key issues arising from the CPA and any such inspections. Inspection reports are issued in accordance with the Audit Commission's duty under section 13 of the 1999 Act.
- 17 I have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.

How is South Bedfordshire District Council performing?

18 South Bedfordshire District Council was assessed as Good in the Comprehensive Performance Assessment carried out in 2004. These assessments have been completed in all district councils and we are now updating these assessments, through an updated corporate assessment, in councils where there is evidence of change. The following chart is the latest position across all district councils.

Figure 1 Overall performance of district councils in CPA



Source: Audit Commission

What evidence is there of the Council improving outcomes?

- 19 The Council has made improvements against its priorities which are:
- a safer district where there is less crime and less fear of crime;
 - a cleaner more valued district where people have pride in where they live;
 - providing more housing opportunities in the district supporting those in need today and planning for the future;
 - a more prosperous district where there are greater opportunities for employment;
 - a more active district where people have a wider choice in their leisure time; and
 - a well managed Council where the customer is at the heart of what we do.

How is South Bedfordshire District Council performing?

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- 20 There is evidence of improvement in a number of priority areas including, environmental services and housing. Overall improvement in performance, as measured by performance indicators, is positive, with 70 per cent of Council performance indicators improving in the last year. This is above the national average of 56.9 to 59.1 per cent for district councils. Over the last three years 70 per cent of indicators have also improved, which is again above the average range for all district councils of 54 to 56 per cent. However, at 28 per cent the number of indicators in the top quartile in 2007/08 is below the national average of 33 per cent for district councils.
- 21 The Council continues to improve most of its environmental services. Recycling and composting levels are above average, and further increases are being achieved through providing 100 per cent of households with a kerbside collection of recyclables. Figures for reported incidents of graffiti remain at zero, demonstrating performance amongst the best 25 per cent of councils. 'Pride of Place' events have been held in a number of locations and the 'Handy Van' service continues to carry out mini-action days at specific hotspots. The amount of land littered has reduced in the last year and continues to remain below average. The amount of waste collected per household (including recyclables) is however amongst the worst 25 per cent of councils, although the figure has decreased from 450kg in 2006/07 to 435.5kg in 2007/08. The cost of waste collection per household is also reducing and performance is currently above average.
- 22 The Council is providing 'more housing opportunities in the district'. Performance is amongst the best 25 per cent of councils for the percentage of new homes built on previously developed land, and affordable housing completions or acquisitions per 1,000 dwellings. Improved housing is being provided, with the percentage of local authority homes which were non decent reducing to 7 per cent. The Council also performs above average for affordable dwellings completed/acquired, with an increase from 45 to 155 in 2007/08.
- 23 Limited progress is being made with partners to deliver 'a safer district where there is less crime' and overall performance is mixed. Some crime figures have shown a slight improvement over the previous year: theft of a motor vehicle, theft from a motor vehicle, violence against the person and sexual offences. The number of domestic burglaries has however increased from 12.4 to 16.8 per 1,000 households. The numbers of domestic burglaries, robberies and thefts from a motor vehicle are amongst the worst 25 per cent of councils and performance is below average for the theft of a motor vehicle. Performance is however above average for racial incidents and amongst the top 25 per cent of councils for violence against the person, sexual offences and racial incidents reported to the police. Overall performance is inconsistent and improvements do not reflect national crime reductions.

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- 24 Progress against some of the Council's other priorities is also mixed. Planning performance is declining, with percentage of applications processed within the target time declining in all three indicators for minor, major and other planning applications. The Council performs amongst the worst 25 per cent of councils for:
- the percentage of council tax collected (the Council's figure is 98.96 per cent and the best performing authorities' figure is 100 per cent);
 - the percentage of NNDR collected (the Council's figure is 98.08 per cent and the best performing authorities' figure is 99.36 per cent), and
 - the percentage of invoices paid by the agreed date or within 30 days (the Council's figure is 94.9 per cent and the best performing authorities' figure is 97 per cent).
- 25 Improvements in the time taken to process new housing benefit claims and the time to process changes of circumstances have been achieved but performance in processing claims in 2007/08 was amongst the worst 25 per cent of councils. Performance is however amongst the best 25 per cent of councils in terms of the accuracy of processing of housing benefit claims.
- 26 Overall the Council has a good focus on its vulnerable citizens, but performance in some areas, including housing benefits, is weak. The Council opened a new Customer Service Centre to serve the population of Leighton Buzzard and Linslade as well as increasing the number of services delivered through its Customer Service Centres. The Council has achieved level two of the Local Government Equality Standard.
- 27 The Council achieved a score of three for the 2007/08 Use of Resources judgement, meaning that it is performing well. Performance in the delivery of value for money was at level 3.

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Local government reorganisation

- 28 We carried out a review of the key risks associated with local government reorganisation in Bedfordshire. The main fieldwork, which was undertaken in the summer of 2008, comprised primarily a desk top review of key documents and assessed the risks associated with the implementation arrangements, particularly in relation to:
- transition planning;
 - staffing issues;
 - finance and governance; and
 - information management and technology.

- 29 It is important to emphasise that, although our review was focused on identifying potential gaps and areas where additional review would yield benefit, we found **many positives** in the approach and actions being taken to establish the new councils. There was evident commitment to achieving successful implementation of re-organisation and strong public service services in Bedfordshire. Despite a very challenging timescale all councils demonstrated clear recognition of the need to maintain good local government services during 2008, whilst also devoting capacity and focus to establishing new and ambitious councils.
- 30 The key areas for further action that were identified as part of our initial review were discussed with officers in the shadow authority in October 2008 and have subsequently been updated to reflect additional information made available between November 2008 and January 2009. We recognise that the councils involved are on a journey to becoming a new unitary council and that work is continuing to address the areas identified in our review, which are included below for information. We also recognise the impact that the tight timeframes have had on the approach the councils have adopted in a number of areas. Responsibility for addressing these issues sits with the shadow authority and the new Central Bedfordshire Council.
- There were different understandings about the approach to shared services. This contributed to delays in decision making to establish future arrangements for the provision of some services. The criteria for agreeing which services would be shared and which disaggregated did not appear to be systematic.
 - There was a lack of strategic approach to service design.
 - Residents and service users did not appear to be consistently engaged in shaping future service provision. This is an area where the tight timeframe has impacted on the councils' approach and further work will be required post Vesting Day.
 - Arrangements for agreeing and establishing ICT systems and data transfer were not well advanced, thus presenting a risk to future service delivery. This has been recognised as a key risk area and is now being monitored at Executive Director level and consultants have been appointed to determine if the necessary activities and arrangements are in place for Vesting Day and to determine approaches to any risks identified.
 - Compliance with procedures to effectively manage additional capacity secured through external appointments and to ensure value for money was not clearly evidenced.
 - Arrangements for risk and programme management were not comprehensive; risk and issues logs focused on the consequences in respect of the new council but did not highlight the potentially negative impact on residents and vulnerable sectors of the community. The consequential impact of target dates not being met on other milestones were not clearly identified.
 - The impact of delays in disaggregating staff created potential risks to delivery of other elements of the implementation plan.

Health inequalities

- 31 In May 2008 we reported on a review of health inequalities in Bedfordshire. This was part of a review of health inequalities across the East of England. The main findings and recommendations are summarised below.
- 32 We found that there is a willingness and commitment to tackle the issue of Health Inequalities (HI) in Bedfordshire but not all partners are clear about the role they can and should play to contribute to reducing HI. To date, all partners have been involved in the health improvement agenda and undertaken schemes or projects aimed at improving the wider determinants of health. This has resulted in some local successes but lacked a strategic focus across the county, so not all activity has been targeted at the greatest areas of need.
- 33 There is a wealth of data on health Inequalities in Bedfordshire, but this has historically been the preserve of the PCT. Some partners have had difficulty interpreting the data to make sense of health inequalities in their locality. As a result partners have used locally available data to identify local priorities and pursue local targets, which may or may not have contributed to achievement of the PCT's HI targets. While partners have pursued local targets, monitoring mechanisms have not been universally robust and it has therefore proved difficult to measure the impact and cost effectiveness of some local schemes. Our study found a shared willingness amongst partners to build upon current examples of good practice and develop local schemes based upon the Joint Strategic Needs Assessment (JSNA).
- 34 The restructuring of PCTs in Bedfordshire resulted in a loss of leadership on the health inequalities agenda. However, the joint appointment of a Director of Public Health, by the PCT and Bedfordshire County Council has provided the opportunity and the impetus for a reinvigorated approach to the health inequalities agenda. The resolution of Local Government Review in Bedfordshire means that there will be two unitary authorities in Bedfordshire from 2009. Each of the successor bodies and the PCT must be mindful not to lose the recently regained focus and impetus on the HI agenda as restructuring progresses, or there will be an opportunity lost.
- 35 The recommendations agreed in May 2008 which will need to be taken forward by Bedford Borough and Central Bedfordshire (with other partners).
- Build on the Health Inequalities section in the Bedfordshire Sustainable Community Strategy (2003-2013) as the HI strategy and develop health inequalities strategies and joint action plans covering the new unitary councils.
 - Develop a cohesive model for working together to tackle health inequalities that sets out priority needs; joint strategy; action plan; review and impact assessment.
 - Decide as partners how to make best use of the information and data available, including the JSNA and PCT public health report on health inequalities.

How is South Bedfordshire District Council performing?

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- Identify the skills, competencies and capacity required to address health inequalities in Bedfordshire. Acknowledge what capacity is already in place and develop a joint plan to address the gaps.
- Develop an effective framework to monitor progress across the county against strategic HI targets. Review all targets contained in the Countywide Sustainable Community Strategy (2003-2013) and for local initiatives to ensure that they are the right targets and that they are SMART (Specific, Measurable, Achievable, Realistic and Timed).

The audit of the accounts and value for money

- 36 Your appointed auditor has reported separately to the Audit Committee on the issues arising from the 2007/08 audit and has issued:
- her audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 30 September 2008; and
 - her report on the Best Value Performance Plan confirming that the Plan has been audited.
- 37 The value for money conclusion for 2006/07 had been qualified as the Council did not have in place appropriate arrangements to maintain a sound system of internal control due to procedure notes not being in place for all material systems. This issue was successfully addressed in 2007/08 and accordingly an unqualified value for money conclusion was issued.

Use of Resources

- 38 The findings of the auditor are an important component of the CPA framework described above. In particular the Use of Resources score is derived from the assessments made by the auditor in the following areas.
- Financial reporting (including the preparation of the accounts of the Council and the way these are presented to the public).
 - Financial management (including how the financial management is integrated with strategy to support council priorities).
 - Financial standing (including the strength of the Council's financial position).
 - Internal control (including how effectively the Council maintains proper stewardship and control of its finances).
 - Value for money (including an assessment of how well the Council balances the costs and quality of its services).
- 39 For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as follows.

Table 1

| Element | 2008 Assessment | Previous year's assessment |
|---|------------------------|-----------------------------------|
| Financial reporting | 2 out of 4 | 3 out of 4 |
| Financial management | 3 out of 4 | 3 out of 4 |
| Financial standing | 3 out of 4 | 2 out of 4 |
| Internal control | 3 out of 4 | 2 out of 4 |
| Value for money | 3 out of 4 | 3 out of 4 |
| Overall assessment of the Audit Commission | 3 out of 4 | 3 out of 4 |

Note: 1 = lowest, 4 = highest

The key issues arising from the audit

- 40 The overall assessment for the use of resources was reported to the Council by the Audit Commission on 10 December 2008. The score overall has been maintained with financial standing and internal control increasing to level 3, but financial reporting dropping to level 2.
- 41 A detailed report on use of resources has been issued to officers. The main issues arising from the audit, as reflected in the above judgements, were as follows.
 - The Statement of Recommended Practice (SORP) requirements were not met in full and this affected the financial reporting score. There was a material error due to the netting of impairment losses and revaluation gains for council housing and the accounts presented for audit did not include the required disclosures in respect of financial instruments. Working papers, whilst maintaining improvements in some areas, eg mapping of the accounts to the general ledger and analysis of debtors and creditors, were weak in relation to capital.
 - Although overall the financial management score remained the same, there were improvements in medium term financial planning, with clearer links between individual service plans and financial planning to the Council's strategic priorities. Changes to the key line of enquiry in relation to asset management made it more challenging for councils to achieve a level 3. A new criterion was introduced that requires the Council to maintain a record of all of its land and buildings that contains accurate data on its efficiency, effectiveness, asset value and running costs which can be used to support decision making on investment and disinvestment in property. Whilst we were provided with evidence of some records that were maintained, this was not sufficient to meet the requirements of level 3. Going forwards, we would expect Central Bedfordshire to review the properties that will be transferring to it and consider how well these link to its service delivery and strategic priorities.

- The score for financial standing increased as the Authority has undertaken detailed work to assess the costs and benefits of debt recovery processes.
- The score for internal control has increased from a level 2 in 2006/07. This reflects improvements in procedure notes. We highlighted in this year's assessment the need to ensure all staff receive ethics training and that the risk register is reviewed by Members more frequently than annually. With the move to Central Bedfordshire we would expect there to be an increased focus on risk management and also on ensuring that staff and Members are aware of policies and guidelines in the new authority including ethical matters. NFI data will be returned prior to the Council's demise and procedures need to be in place to ensure that data matches investigated on a timely basis either by South Bedfordshire or by the new unitary authority.
- The Council's overall spending per head of population is low. Overall satisfaction is however also low (third quartile) and just 28 per cent of performance indicators (PIs) are in the best quartile compared with the 33 per cent district council average. Improvements are however being made and 70 per cent of PIs have improved in the last three years compared with a 54 -56 per cent average for district councils. The Council has a good appreciation of the external factors impacting on performance and cost. Costs are generally in line with the level of performance being achieved. Action is taken where unintended high spending occurs (eg void properties) and higher levels of spending are supporting current priorities such as the Grove Theatre project. Adequate steps are taken to manage costs alongside quality: examples include the work undertaken in relation to void properties and the shared IT development with Mid Bedfordshire District Council. The Council has introduced robust procurement practices which are being adopted by neighbouring councils.

Value for money conclusion and data quality

- 42 The audit of the Council's arrangements for data quality, which informed the appointed auditor's value for money conclusion, concluded that arrangements meet minimum requirements and in some cases exceed these. Strengths were identified, in particular in the clear assignment of roles and responsibilities for data quality, the development of clear policies on data quality, and the use of effective systems and processes to ensure the quality of data. Spot check of two housing benefit indicators, which both dealt with the length of time required to process claims, found that these were fairly stated.

Grant claims

- 43 The audit of the housing benefit claim for the Department of Work and Pensions (DWP) should have been completed by 30 November 2008. The approach to the audit of this claim, as agreed with the DWP, changed this year to focus on individual claims and their transaction history throughout the year. The change in approach has meant that for some complex cases, where there have been numerous changes in circumstances, the amount of audit work required has increased. There have been a larger number of queries on cases than would have been expected based on our previous experience and this has resulted in additional samples needing to be checked by the Authority and then in turn spot checked by the audit team. Overpayments, which are a difficult area and which had been a problem in previous years, were incorrect for a number of benefit types and classifications. Errors were also found in assessments for some cases. We have recommended to officers that they should review the areas where errors were found during the testing of the benefits claim and assess whether additional training needs to be provided to benefits assessors.

Looking ahead

- 44 The public service inspectorates have developed a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 45 CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate area assessment and reporting performance on the new National Indicator Set, together with an organisational assessment which will combine the external auditor's assessment of value for money in the use of resources with a joint inspectorate assessment of service performance.
- 46 Due to the local government reorganisation in Bedfordshire, the Council will not be subject to a use of resources assessment for 2008/09. The first assessment under the new framework will be for the new Central Bedfordshire Unitary authority in 2009/10.
- 47 The first results of our work on CAA for Central Bedfordshire will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new National Indicator Set and key aspect of each area's Local Area Agreement.

Closing remarks

- 48 This letter has been discussed and agreed with the Chief Executive and the Corporate Services Manager (Business Services). A copy of the letter will be presented at the Audit Committee on 19 March 2009. Copies need to be provided to all Council members.
- 49 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

Table 2 Reports issued

| Report | Date of issue |
|------------------------------------|----------------|
| Audit and inspection plan | June 2007 |
| Annual Governance Report | September 2008 |
| Opinion on financial statements | September 2008 |
| Value for money conclusion | September 2008 |
| Final accounts memorandum | February 2009 |
| Annual audit and inspection letter | March 2009 |

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- 50 The Council has taken a positive and constructive approach to audit and inspection work, and I wish to thank the Council's staff for their support and cooperation during the audit.

Availability of this letter

- 51 This letter will be published on the Audit Commission's website at www.audit-commission.gov.uk, and also on the Council's website.

Nigel Smith
Comprehensive Area Assessment Lead

March 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.

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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

www.audit-commission.gov.uk
