

# Annual Audit and Inspection Letter

Bedfordshire County Council

Audit 2007-2008

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 Bedfordshire County Council. From 1 April 2009, as a result of local government reorganisation in Bedfordshire, two new unitary authorities will take over responsibility for County Council services.
- 2 During 2007/08, the Council continued to demonstrate 3 star overall performance. We have not undertaken a direction of travel assessment in 2008 due to the impact of local government reorganisation. We have however reviewed the Council's performance in the year as demonstrated by performance indicators.
- 3 During the last year the Council has devoted considerable capacity to the preparation for local government re-organisation. This has inevitably had an impact on the resources available to improve performance. Improvement as measured by performance indicators has been average compared to other county councils, with 65 per cent of indicators improving since 2007/08. Over the last three years 71 per cent of indicators improved, which is also in line with the average for county councils. There has however been a decline in the percentage of indicators in the best 25 per cent, with this figure reducing from 24 per cent in 2006/07 to 13 per cent in 2007/08, which is significantly below the average for county councils of 29 per cent.
- 4 The Council has continued to improve in some of its priority areas. Some good progress has been made in helping children and young people achieve their full potential. However, performance in helping the most vulnerable people is mixed. For example, adult social care outcomes have been judged to be adequate, and capacity to improve is uncertain.
- 5 The 2008 Use of Resources (UoR) assessment again identified a marked improvement, with the overall UoR score increasing from two to three. This reflected improvements in both the Financial Reporting and Internal Control theme scores, and in particular, strong performance in the areas of external accountability and risk management. The Council's management arrangements for ensuring data quality continue to be consistently above minimum requirements, reflecting the efforts that the Council has made to embed arrangements for data quality throughout the organisation.
- 6 The Council has also continued to strengthen arrangements for the production of the annual accounts, and an unqualified opinion and value for money conclusion were issued on the 2007/08 accounts. The quality of the working papers provided to support the statement of accounts has continued to improve. We did identify some areas for further improvement and will continue to work with officers to ensure these areas are addressed for the audit of the 2008/09 accounts.
- 7 During 2007/08, weaknesses in the operation of key controls in the payroll system continued. As part of our audit of the 2008/09 accounts we are currently reviewing Internal Audit's work on the new payroll system that came in to operation on 1 April 2008. Internal Audit (IA) have raised some concerns with regard to the operation of controls within the system. Their report has still to be finalised but our understanding is that a limited assurance opinion has been proposed for 2008/09.

- 8 Our work on local government reorganisation, 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 councils. There was evident commitment to achieving successful implementation of re-organisation and strong public service services from the County Council. 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.
- 9 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. Our work found evidence of the willingness and commitment to tackle the issue of health inequalities in Bedfordshire, but not all partners are clear about the role they can and should play to contribute to reducing health inequalities. A number of recommendations, which have been included later in this Letter, were agreed which will need to be taken forward by Bedford Borough and Central Bedfordshire (with other partners).

# Purpose, responsibilities and scope

- 10 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.
- 11 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 not made 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.
- 12 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](http://www.audit-commission.gov.uk). (In addition the Council is planning to publish it on its website).
- 13 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, your 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.
- 14 This letter includes the latest assessment on the Council's performance under the CPA framework, including 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. It was agreed that this will not include a scored direction of travel statement for 2008.
- 15 We have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.

# How is Bedfordshire County Council performing?

16 The Audit Commission's overall judgement is that Bedfordshire County Council is a three star in its current level of performance under the Comprehensive Performance Assessment. These assessments have been completed in all single tier and county councils with the following results.

**Figure 1 Overall performance of county councils in CPA**



Source: Audit Commission

## How is Bedfordshire County Council performing?

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### Our overall assessment - the CPA scorecard

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**Table 1 CPA scorecard**

Element	Assessment
Direction of Travel judgement	Not applicable for 2008 due to local government reorganisation
<b>Overall</b>	<b>3</b>
Corporate assessment/capacity to improve	3 out of 4
Current performance	
Children and young people*	3 out of 4
Social care (adults)*	2 out of 4
Use of resources*	3 out of 4
Environment	4 out of 4
Culture	3 out of 4

(Note: \* these aspects have a greater influence on the overall CPA score)  
(1 = lowest, 4 = highest)

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### Performance Summary

- 17** During the last year the Council has devoted considerable capacity to the preparation for local government re-organisation in Bedfordshire. This has inevitably had an impact on the resources available to improve performance. Improvement as measured by performance indicators has been average compared to other county councils, with 65 per cent of indicators improving since 2007/08. Over the last three years 71 per cent of indicators improved, which is also in line with the average for county councils. 13 per cent the percentage of indicators are now in the best 25 per cent in 2007/08 which is significantly below the average for county councils and less than 24 per cent which was achieved in 2006/07.
- 18** The Council has continued to improve in some of its priority areas. Some good progress has been made in helping children and young people achieve their full potential. For example, the ratio of care leavers involved in education, training or employment is now amongst the best in the country. However, performance in helping the most vulnerable people is mixed. For example, adult social care outcomes have been judged to be adequate, and capacity to improve is uncertain. The Council has maintained level 3 of the equality standard for local government. Value for money is adequate.

### Performance over the last year

19 The Council's four strategic objectives are:

- build strong, prosperous and sustainable communities;
- help children and young people to achieve their full potential;
- help those who need our support most; and
- transform Bedfordshire County Council into an efficient, high achieving Council.

20 Improvements, according to performance indicators (PIs), are average. In 2007/08, 65 per cent of PIs improved which is within the average range for all county councils (64 to 68 per cent). 71 per cent of PIs improved in the last three years which is also within the average range for all county councils (68 to 73 per cent). However, at 13 per cent, the proportion of PIs where the Council is performing in the best 25 per cent of councils is significantly lower than the average of 29 per cent for county councils and less than the 24 per cent achieved in 2006/07.

21 The Council is having some success at building sustainable communities. There has been a continued trend in improved recycling rates, with an increase from 35 per cent in 2006/07 to 40 per cent in 2007/08, although figures remain below average. The amount of waste collected per head is well below average and reducing although the cost of waste disposal per tonne of municipal waste is above average and increasing. The percentage of major planning applications determined within 13 weeks by the Council has fallen since 2006/07 but it is still above average.

22 Although some improvements have been made crime is comparatively high. Domestic burglaries are increasing and are amongst the highest in the country. Robberies, although not increasing, remain amongst the highest in the country. Theft of a vehicle and theft from a motor vehicle per 1,000 persons are amongst the highest in the country but reducing. However, both violence against the person and sexual offences per 1,000 population have reduced to amongst the lowest in the country. The Commission for Social Care Inspection (CSCI) reported, in its annual performance assessment of social care services for adults, that the Council has worked effectively with key partners to help people feel safe in their home and in the community at large. A range of strategies has been implemented and they have had a significant impact on reducing crime and increasing people's confidence.

23 The Council is helping children and young people who need the Council's 'support most'. According to Ofsted's annual performance assessment of services for children and young people the Council delivers services that overall are above the minimum requirements and which make an outstanding contribution to keeping children and young people safe. The management of children's services is good as is the capacity of the Council to make further improvements. Response to the recommendations of the 2006 joint area review (JAR) has been good and there is evidence of significant improvement in several areas. For instance the procedures for both safeguarding and caring for vulnerable children and young people are now outstanding. A proactive approach has also been implemented to ensure children and young people are healthy and improvements to child and adolescent mental health services (CAMHS) have improved coordination of provision.



## How is Bedfordshire County Council performing?

- 24 Engagement with local communities is improving. Children and young people are actively encouraged to be involved in their communities and are fully consulted and contribute to the shaping of services. For example, through the youth parliament, the youth cabinet and a range of surveys. Effective inter-agency work has improved engagement with parents, including those from minority ethnic groups. The youth offending service has developed parenting programmes through a dedicated parenting service. The Council has also improved its engagement and communication methods with carers.
- 25 The Council's youth offending service performs well. It is currently performing at national service level five. This is a significant improvement on the position in 2005 when it was benchmarked at service level two. Well targeted youth inclusion programmes and support, including a valued peer mentoring project, are having a very positive impact with an above average reduction in offending rates when compared with both similar councils and national comparators.
- 26 Some good progress has been made in helping children and young people achieve their full potential. The number of 15 year olds achieving five or more GCSEs at A to C has increased over recent years but the Council remains below average when compared with other councils. Performance is improving in a number of other key indicators. This includes the percentage of pupils achieving level four or above in the Key Stage Two English test and level five or above in Key Stage Three English test. The percentage of young people leaving care aged 16 or over with at least one GCSE at grade A\* to G or equivalent is improving. The ratio of care leavers engaged in education, training or employment at the age of 19 is improving and is now amongst the best in the country. But some performance is declining: the percentage of pupils achieving five or more GCSEs or equivalent at grades A\* to G (including English and Mathematics) and the percentage of pupils achieving level four or above in the Key Stage Two Mathematics test.
- 27 The Council is having mixed success at helping the most vulnerable people in the county. CSCI judged that adult social services at Bedfordshire County Council are 'one star' or adequate. A 'Safeguarding Adults' inspection by CSCI in May 2008 assessed the Council as providing an 'adequate' safeguarding adults' service, but with 'uncertain' capacity to improve. It concluded that the established safeguarding arrangements were effective for some people and that there had been a recent improvement in awareness of safeguarding. Leadership of safeguarding had recently been strengthened; however the safeguarding board had not provided the strategic leadership that was needed to ensure a whole system approach to the development and improvement of safeguarding activity. Support given to older people by social services to help them to live independently in their own homes is improving but is below average. However the Council is quicker than average at delivering specialist equipment to help people live at home and this is improving. The percentage of new assessments for care packages for older people completed within standard has improved and is now amongst the best in the country.

## How is Bedfordshire County Council performing?

- 28 Performance with dealing with complaints has deteriorated. During 2007/08, the Local Government Ombudsman received 25 complaints relating to Bedfordshire County Council, compared to 16 in the previous year. This is around average performance. However, the Council is taking longer to respond to complaints and is now amongst the slowest in the country.
- 29 The Council is transforming services to be efficient and high achieving. Improvements have been made in the speed of paying invoices, in the number of pedestrian crossings with facilities for disabled people and in the condition of footways. But, when compared to other councils, overall performance is mixed. The Council performs well in delivering trading standards with an increased number of high risk premises visited and with improving business satisfaction with the service, although customer satisfaction is falling.
- 30 The Council continues to make good progress with equalities and diversity. It has maintained level 3 of the equality standard for local government which places it in the top 32 per cent of councils in the country. The Council has improved in its duty to promote race equality and is now a top performer.
- 31 Value for money remains adequate. The Council continues to present a mixed picture in cost and performance compared to their neighbour group. Whilst it has been successful in exceeding its targeted reduction in Council Tax increase in 2008 it remains one of the highest council tax setting counties. There are a number of services with high spend and mixed, although improving, performance. Processes to improve value for money are in place and are starting to deliver improvements although there remains significant scope for further improvement.

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### Service inspections

- 32 An important aspect of the role of the Comprehensive Area Assessment Lead is to work with other inspectorates and regulators who also review and report on the Council's performance. CAALs share information and seek to provide 'joined up' regulation to the Council. During the last year the Council has received the following assessments from other inspectorates:
  - The Commission for Social Care Inspectorate's inspection on Safeguarding Adults, published in May 2008, concluded that Bedfordshire's safeguarding of adults was adequate and that the capacity to improve was uncertain.

# The audit of the accounts and value for money

- 33** Your appointed auditor, has reported separately to the Audit Committee on the issues arising from our 2007/08 audit and has issued:
- an audit report on 30 September 2008, providing an unqualified opinion on your accounts and a conclusion on your value for money arrangements to say that these arrangements are adequate; and
  - a report on the Best Value Performance Plan confirming that the Plan has been audited.

## The key issues arising from the audit

- 34** Before giving the opinion, your appointed auditor reported to the Audit Committee on 26 September 2008 on the issues arising from the 2007/08 audit in her Annual Governance Report. The key issues arising are set out in the following paragraphs.
- 35** There was one material amendment to the financial statements in relation to the fair value of the Council's borrowings. In estimating the fair value of their PWLB loans the Council sought external advice. However the estimate provided was prepared on a different basis to that envisaged in FRS 26. As a result the fair value for borrowing as disclosed in Note 28 of the draft financial statements was understated by an estimated £13.155 million. There was no impact on the Balance Sheet or the Income and Expenditure Account.
- 36** The quality of the working papers provided to support the statement of accounts has continued to improve with the vast majority of working papers made available at the start of the audit. We did however identify areas for improvement and we continue to work with officers to ensure these are addressed for the audit of the 2008/09 accounts.
- 37** We have been working with the Chief Accountant's team in preparation for the audit of the 2008/09 accounts. Discussions with officers indicate that the agreed timetable for the closure of accounts is being met. The Council is producing a set of accounts for the nine month period, 1 April 2008 to 31 December 2008. We are planning to carry out early testing based on these accounts in order to reduce our subsequent testing of the year end accounts. The accounts to 31 December 2008 will be reported to the Audit Committee on 16 March 2009 and the Council on 26 March 2009.

- 38** In 2006/07 we reported that Internal Audit (IA) had identified a number of weaknesses in the payroll system. IA's work in 2007/08 again identified concerns around the operation of controls in this system, assessing the payroll system as adequate with reservations. IA reported that even though the system had been strengthened, some control concerns remain. A new payroll system came in to operation on 1 April 2008. IA has raised some concerns with regard to the operation of controls within the system. The IA report has still to be finalised but our understanding is that a limited assurance opinion has been proposed for 2008/09. As part of our audit of the 2008/09 accounts we are currently reviewing IA's work.
- 39** We are currently in the process of undertaking our own pre statements work on the material financial systems, and aim to have the majority of the work completed before 31 March 2009. We have been liaising with IA on an ongoing basis and agreed that managed audits for 2008/09 will be completed by early February, covering the period from April 2008 to December 2008. We have also jointly agreed an approach whereby IA will focus their testing on key controls, enabling us to place reliance on their work.

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### Whole of Government Accounts (WGA)

- 40** The WGA consolidation pack was submitted for audit on 15 September 2008, in accordance with the timetable agreed. Our audit identified a number of errors; there were some inconsistencies between the consolidation pack and the audited financial statements, and discrepancies between the working papers supporting the WGA pack. Work was undertaken to address the errors.

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### Pension Fund

- 41** We carried out our audit of the pension fund financial statements and issued a separate Annual Governance Report to the Pensions Committee and an unqualified opinion on 3 September 2008. There are no issues that we need to bring to your attention in this letter.

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### Data Quality

- 42** Our review of data quality found that the Council's overall management arrangements for ensuring data quality are consistently above minimum requirements. This reflects the efforts the Council has made to embed the arrangements for data quality throughout the organisation. Our report set out areas for further improvement for consideration by the two new Bedfordshire unitary councils.

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### Grant Claims

- 43** The Council's arrangements for managing grant claims submitted for audit have improved during the year as a result of the appointment of a grant claim co-ordinator. We have liaised with the co-ordinator on an ongoing basis, and have monitored the submission of grant claims through a grant index log.

## The audit of the accounts and value for money

- 44 There were six claims submitted for audit relating to 2007/08, and the outcomes of the audit are shown in the table below:

**Table 2 Summary of grant claim audits - 2007/08**

<b>Outcome of audit</b>	<b>Number of claims</b>
Unqualified certificates issued	1
Amendment to claim required and unqualified certificate issued subsequently	2
Amendment to claim required and qualified certificate issued	1
Audit in progress	2

- 45 Three out of the six claims provided to audit were submitted late. These were a School Centred Initial Teacher Training (SCITT) claim and two Section 31 Department of Transport claims in respect of the Ridgemont By Pass and the Bedford Western By Pass. Responsibility for submission of the SCITT claim lies with the Pilgrim Partnership.
- 46 It is important that adequate arrangements are in place with the successor authorities to ensure that claims for 2008/09 are prepared and submitted for audit by the necessary deadlines along with comprehensive supporting working papers.

## Use of Resources

- 47 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).
- 48 For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as follows.

**Table 3**

Element	Assessment 2008	Assessment 2007
Financial reporting	3	1
Financial management	3	3
Financial standing	3	3
Internal control	3	2
Value for money	2	2
<b>Overall assessment of the Audit Commission</b>	<b>3</b>	<b>2</b>

Note: 1 – lowest, 4 = highest

- 49 The Council has continued to improve its performance in this area, improving its overall score from 2 to 3 in 2008. The Council is performing well in all of the five themes assessed under use of resources. In particular there have been significant improvements in Financial Reporting and Internal Control. This reflects strong performance in the areas of external accountability and risk management, where good practice examples have been submitted to the Audit Commission national moderation panel.

## The audit of the accounts and value for money

- 50 The Council has good arrangements for promoting external accountability. In particular, the Annual Report for 2007/08 included information on the Council's environmental footprint along with comparator information on how the Council is performing against other local government bodies.
- 51 The Council takes a proactive approach to risk management. In the past year the arrangements that were already in place have been further strengthened and embedded within the Council's corporate business processes.
- 52 Areas where the Council has improved its performance but still had more to do include the quality of the working papers provided to support the financial statements and rectifying the continued weaknesses in the operation of key controls in the payroll system. These issues have been noted in the paragraphs above.

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## Local Government Reorganisation

- 53 In 2008 we carried out a project focusing on the key risks associated with local government reorganisation in Bedfordshire. This was particularly in relation to:
- transition planning;
  - staffing issues;
  - finance and governance; and
  - information management and technology.
- 54 The 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 by the County Council to establish the two new councils. There was evident commitment to achieving successful implementation of re-organisation and strong public service services in Bedfordshire by the County Council. 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.
- 55 The project concentrated on activity in the two new unitary councils rather than at the County Council. It is recognised that considerable further progress has been made since the initial feedback in October 2008. At that time the key areas where additional focus was required to establish the new councils included; better utilising County Council expertise and knowledge; progressing arrangements for ICT (including data transfer) and staff transfer.

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## Health Inequalities

- 56 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.



- 57 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.
- 58 There is a wealth of data on HI in Bedfordshire, but this has historically been the preserve of the primary care trust (PCT). Some partners have had difficulty interpreting the data to make sense of HI 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. There is however a shared willingness amongst partners to build upon current examples of good practice and develop local schemes based upon the Joint Strategic Needs Assessment.
- 59 The restructuring of PCTs in Bedfordshire resulted in a loss of leadership on the HI 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 HI 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.
- 60 Recommendations agreed in May 2008 which will need to be taken forward by Bedford Borough and Central Bedfordshire (with other partners) are:
- 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.
  - 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 (2003/13) and for local initiatives to ensure that they are the right targets and that they are SMART.



# Looking ahead

- 61** The public service inspectorates are currently developing 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.
- 62** CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate annual area risk assessment and reporting performance on the new national indicator set, together with a joint inspectorate annual direction of travel assessment and an annual use of resources assessment. The auditors' use of resources judgements will therefore continue, but their scope will be widened to cover issues such as commissioning and the sustainable use of resources.
- 63** 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 two new unitary authorities in 2009/10.
- 64** The first results of our work on CAA for the two new Bedfordshire Unitary Councils will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new Local Area Agreements.

# Closing remarks

- 65 This letter has been discussed and agreed with Chief Executive and the Director of Finance and Human Resources. A copy of the letter will be presented at the Audit Committee on 16 March 2009 and the last meeting of the Council on 26 March 2009. Copies need to be provided to all Council members.
- 66 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 4 Reports issued**

Report	Date of issue
Audit and inspection plan	March 2007
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Data Quality Report	November 2008
Final accounts memorandum	November 2008
Use of Resources Report	November 2008
Annual audit and inspection letter	March 2009

- 67 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 co-operation during the audit.

## Availability of this letter

- 68 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.

Nigel Smith  
CAAL  
March 2009

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# The Audit Commission

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

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

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

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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)

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