

Annual Audit and Inspection Letter

March 2008



# Annual Audit and Inspection Letter

**Hastings Borough Council**

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles.

- Auditors are appointed independently from the bodies being audited.
- The scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business.
- Auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998, the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

### **Status of our reports**

This report provides an overall summary of the Audit Commission's assessment of the Council, drawing on audit, inspection and performance assessment work and is prepared by your Relationship Manager.

In this report, the Commission summarises findings and conclusions from the statutory audit, which have previously been reported to you by your appointed auditor. Appointed auditors act separately from the Commission and, in meeting their statutory responsibilities, are required to exercise their professional judgement independently of the Commission (and the audited body). The findings and conclusions therefore remain those of the appointed auditor and should be considered within the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission.

Reports prepared by appointed auditors are:

- prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission; and
- addressed to members or officers and prepared for the sole use of the audited body; no responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.

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## Key messages

- 1 This letter provides an overall summary of the Audit Commission's assessment of the Council for the period 2006/07. It draws on the findings and conclusions from the audit, our review of how well the Council has progressed against its corporate plans (our Direction of Travel report - this considers progress during 2006/07, but also comments on the latest performance in 2007/08 where necessary to put the 2006/07 performance into context) and the annual assessment of how well the Council has managed its finances (the Use of Resources scores).
- 2 This letter is addressed to the Council, in particular it has been written for councillors, but is available as a public document for stakeholders, including members of the community served by the Council.
- 3 The main messages included in this report are as follows.
  - The Council is improving services in line with its priorities and in those areas which matter to local people. It can demonstrate some high performing services in comparison with other district councils, for example planning, and overall, it exhibits a strong rate of improvement. There are tangible examples of change, for example the continuing physical regeneration of the area. It has improved weaker areas of performance highlighted last year, but a continued focus on housing benefit administration and recycling performance is required. Other areas of improvement include, reducing the extent of litter; increasing council tax and NNDR collection rates and reducing the number of private sector homes vacant for six months or more. A continued focus on reducing days lost due to sickness absence is also needed.
  - the way it uses its resources was scored as three out of four. Governance arrangements are generally sound. Last year I noted that its systems of internal control had been weakened by the failure to regularly carry out cash reconciliations. This continued in 2006/07 and 2007/08, with the last completed reconciliation in July 2007. Improving internal control and financial reporting should be a future focus.
  - Hastings Council delivers good value for money. The overall balance between costs and performance is good taking account of the levels of deprivation in the community. The Council is aware of where costs are high or performance is low and takes action to try and improve this. A key future challenge which it is aware of is to manage expectation and rebalance service growth whilst maintaining service quality with the loss of income streams that it has so far enjoyed. Its arrangements for VFM could be strengthened by linking more closely the cost and performance of services in performance monitoring.

## Action needed by the Council

- 4 Key areas for the Council to take action include:
- continue to focus attention on the weaker performing services, seeking improvement in performance and costs as part of its commitment to improve value for money;
  - strengthen its arrangements for financial reporting and internal control; and
  - continue to take action to reduce the number of staff days lost through sickness absence.

## Purpose, responsibilities and scope

- 5 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 2006/07 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 6 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 recommendations to assist the Council in meeting its responsibilities.
- 7 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.
- 8 As your appointed auditor I am 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, I review and report 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.
- 9 This letter includes the latest assessment on the Council's performance under the CPA framework, including our Direction of Travel report, 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.
- 10 We have listed the reports issued to the Council relating to 2006/07 audit and inspection work at the end of this letter.

## How is Hastings Council performing?

- 11 Hastings Borough Council was assessed as 'good' in the Comprehensive Performance Assessment carried out in 2003. 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 Council decided not to undergo any further assessment to seek re-categorisation. The following chart is the latest position across all district councils.

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



Source: Audit Commission

## The improvement since last year - our Direction of Travel report

- 12 The direction of travel report assesses progress made by the Council over the last 12 months against its plans for the financial year ending 31 March 2007. Where appropriate, latest unaudited performance for 2007/08 is noted if performance has significantly improved or decreased in 2007/08 compared with 2006/07. The following paragraphs set out some of the achievements made.

## **Regeneration and planning**

- 13** The physical regeneration of the district has continued. The Hastings and Bexhill Task Force progressed three key new developments during the year at Priory Quarter, Station Plaza and Lacuna Place. The Council maintained a robust approach of encouragement and enforcement where necessary against owners of derelict properties. Seventy four prominent properties (31 were in the deprived Central St Leonards ward) have been upgraded improving the physical appearance of the town. Investment has been made for the future delivery of outcomes as set out in the Seafront Strategy and the Council published guidance for developers to encourage the incorporation of public art in all new physical developments.
- 14** Working with partners, some progress has been made to stimulate the local economy. The Construction Skills Initiative project has been successful in engaging over 50 local employers, providing them with business support and targeted training initiatives enabling 67 local people to receive accredited training within the construction industry and placing a further 40 people in training, work placement or paid employment as part of the Council sponsored Labour Market Solutions project. A programme of evening entertainment and late night shopping on Thursdays was launched in December 2006, which greatly increased the evening use of the shopping centre and led to several new jobs being created. The second annual Hastings Seafood and Wine festival was held drawing some 30,000 visitors as well as producing over 25 new enterprise clients for business advice and support.
- 15** The Council's planning service is effective and therefore not an unnecessary constraint to the physical redevelopment of the area. The percentage of planning applications for major, minor and other applications completed within government time limits improved by 17 per cent, 2 per cent and 3 per cent respectively. Public satisfaction with the planning service is high as is the quality of planning decisions. The Council's performance in 2006/07 places it amongst the best performing councils.

## **Housing, communities and neighbourhoods**

- 16** The Council continues to work well with its partners to enhance the quality of the lives of those living in the district – and particularly those who may be vulnerable. Eighty four affordable homes were delivered, exceeding its target of 70; 78 empty or dilapidated properties were brought back into use; 32 properties occupied by vulnerable households were improved and 110 homes for people who are vulnerable were adapted. Over 370 households were brought out of fuel poverty in the past year allowing them the capacity to afford to heat their homes.



- 17 The Council's performance on housing benefits administration represents an improving picture. Last year I highlighted the need to improve the speed of processing claims. For the year 2006/07, the time taken to process new claims decreased by 10 per cent to 31 days and the time taken to process changes of circumstances remained static at 12 days. Compared with other district councils the performance for the year was below average. Accuracy with which claims are processed improved to 99 per cent (amongst the best performing councils). During 2006/07 the Council implemented new systems and processes to correct under-performance and it reports that this is beginning to show the benefits in latest performance data. Performance on processing new claims to end December 2007 shows a reduction to 25 days. A continued focus on processing housing benefit claims and change of circumstances is required.
- 18 The Council has continued to focus its attention on improving the prospects for homeless people in the Borough and is reaping the benefits of its approach to homelessness prevention and the introduction of its housing options scheme. All three homelessness PIs improved in the year to March 2007. In 2005/06, the percentage of households in temporary accommodation had increased by 38.9 per cent whereas by the end of 2006/07 a reduction of 9.92 per cent had been achieved and the Council has since registered a 25 per cent overall reduction by end December 2007 (unaudited). The Council has also overseen a 42 per cent reduction in average length of stay in B&B accommodation.
- 19 In the past year, the Council has developed a more strategic and robust approach to managing its neighbourhoods, adopting a policy of Area Coordination which includes the nomination of a council director as Area Champion for each of the four zones into which the town has been split. Area management boards with governance structures including local ward councillors, residents and representatives from key agencies and services are a key part of the new approach which has been designed to engage all the key local players in devising bespoke local approaches to curing locally specific issues. This strategy, which supports the well developed work conducted through the Multi Agency Tasking Teams (MATTs) is already delivering positive benefits for local people in terms of tackling antisocial behaviour and other quality of life issues. For instance, the Council has dealt with 281 abandoned and 639 untaxed vehicles in the past year and Hastings was identified as an area of good practice in dealing with crime and the fear of crime against visiting international language students.
- 20 There are a number of other examples demonstrating the commitment to involve local communities and businesses in the planning and delivery of services. These include: establishing the Local Strategic Partnership Economic Regeneration Working Group which will evaluate the town's carbon footprint; consulting local people on a draft masterplan for West Marina; and holding two seminars for the local licensed trade reviewing the impact of the new licensing regime and discussing how associated issues such as noise and disturbance can be reduced.

## Environment and safety

- 21 Recycling performance has improved during the year, but from a comparatively low base. Recycling increased by 2 per cent in 2006/07 to 18 per cent. This is comparatively low compared with other district councils. The volume of waste collected per household reduced during the year by an average of 10 kg per household which is positive and against the national trend. The Council also increased kerbside collection of recyclables during the year and overall reduced the cost of waste collection by 5 per cent compared with 2005/06. In October 2007, it introduced a new integrated refuse collection, recycling and street cleansing contract, implementing an alternate weekly collection scheme covering approximately 56 per cent of households. The Council is now better equipped to deliver on this key local, and statutory, priority area. Nevertheless, given its comparatively low performance (amongst the worst for recycling), it acknowledges the progress still to be made to maximise performance in this area.
- 22 The degree of littering reduced, but compared with other areas it was high. The percentage of land littered to a significant or heavy extent and the percentage of land from which unacceptable levels of fly posting are visible were below average compared with other district councils. Levels of graffiti have reduced and compare well with other councils. Overall, the public's satisfaction with the cleanliness of public spaces is comparatively low.
- 23 The Council planned to introduce a controlled parking zone in the centre of St Leonards but after consultation with local businesses and residents decided to commission a detailed economic impact assessment. Whilst its plans were delayed, this is a positive example of the Council listening to concerns expressed and seeking evidence to evaluate them.
- 24 The Safer Hastings Partnership (local Crime and Disorder Reduction Partnership or CDRP) of which the Council is a member, continues to be effective in tackling crime. Five of the six CDRP family crime indicators have reduced during 2006/07, notably a 29 per cent reduction in domestic burglaries. In addition, all eight British Crime Survey indicators (six of which relate directly to the fear of crime) also showed reductions with just one of these remaining static. Examples of recent initiatives by the CDRP include a new neighbourhood policing approach by Sussex Police in Hastings; the implementation of a mediation service to solve disputes and the engagement of local young people and schools in setting the CDRP's priorities. The Partnership's successes and improvement progress were recognised with the Home Office's Tilley Award. This is the first such Award to have been given to a CDRP and was given in recognition of local work to ease people's fear of crime.

## Leisure and cultural development

- 25** The Council takes pride in the strength of the cultural offer available in the district. The Council and its partners secured a sustainable future for St Mary in the Castle agreeing a five year lease to ensure ongoing public access and availability for arts, exhibitions and other events. A successful Big Lottery Fund bid was made to increase play days and to fund a programme of street events and activities over the next three years. Over 1,200 people took part in the Active Hastings programme aimed at promoting healthier lifestyles. Investment was made in the Hastings Museum and Art Gallery which reopened in July 2007. A museums outreach programme for schools and community groups engaged over 270 people. The public acknowledge the leisure and cultural facilities and a recent survey shows high satisfaction for sports and leisure facilities, parks and open spaces, museums and galleries and theatre and concert halls.

## Organisational development

- 26** The Council has taken action to improve its capacity to deliver its objectives. It has restructured senior and middle management tiers and the new structure, complete with its Area Champions, Heads of Service, Operational Board and cross-cutting working groups is bedding in. This has been designed to support its Area Coordination approach to neighbourhood management. The Council continues to work in partnership to increase capacity and efficiency. For example, its joint work with other East Sussex councils to deliver shared priorities.
- 27** High sickness absence continued to be an issue in the year. The average number of days lost per employee due to sickness decreased slightly from 12.4 days to 11.8 days in 2006/07. Initiatives taken to address this include: revised managerial guidance to manage absences; training for managers in absence procedures; improved and timely data; and a named senior personnel liaison officer for each directorate, who attends the monthly directorate management team meetings where latest performance is analysed. The Council recognised that its high sickness rate in 2006/07 was amongst the worst in the country and set a target of 10 days lost on average for 2007/08 (reflecting a 17.9 per cent reduction on 2006/07 levels). As at 31 December 2007, it reports (unaudited) year to date performance of 7.05 days lost on average.
- 28** The Council is taking appropriate steps to ensure that its activities are delivered fairly in a non-discriminatory fashion and that the diversity of its workforce matches the composition of the local population. The Council has reached level 2 of the local government equality standard (47 per cent of councils are at this level) and plans to achieve Level 3 by September 2008. It is addressing its legal requirements in respect of equalities and diversity. In 2006/07 it developed a Gender Equalities Scheme and a Disability Equalities Scheme and supporting action plans. Women continue to be under-represented in senior posts within the authority and publicly accessible (web-based) information on the progress the Council is making in implementing its equality and diversity action plans is out of date by over two years.

- 29 The Council manages its resources efficiently. By 2005/06, a total of £1.04 million efficiency gains had been identified, of which £918k were cashable. An additional £1.03 million cashable efficiency gains were identified in 2006/07 and it is forecasting to deliver £409k cashable savings in 2007/08.
- 30 Based on a basket of performance indicators selected by the Audit Commission to enable comparisons between councils, 75 per cent of PIs improved over the last year against an average range of 56-59 per cent for all districts, ranking the Council 10th out of all district councils. Some 35 per cent of Hastings' PIs show performance amongst the best in the country against a district average of 33 per cent. There are some areas (not already mentioned above) where its performance compared with other districts is below average. These include, the percentage of collection tax collected (adjusted for deprivation); percentage of NNDR collected; percentage of invoices paid by agreed date or within 30 days and the percentage of private sector homes vacant for six months or more. The Council's own reporting shows that it met 69 per cent of its planned target improvements. Targets set for future years are stretching. However, overall public satisfaction with the Council in the recent triennial survey is 49 per cent which is below average compared with other districts. Notwithstanding the satisfaction rating, other performance levels illustrate a determined approach to sustaining continuous improvement.
- 31 The Council has set clear plans and priorities for the future. For 2007/08, it agreed a three year corporate plan with seven overarching priorities. This is supported by annual plans showing planned activity. The new plans were designed to dovetail with the Community Strategy and the local area agreement (led by East Sussex County Council) priorities and take account of the Council's financial context. The Council has a range of finite and SMART targets and milestones (both BV and local indicators) in place and uses these to monitor progress towards its priorities and improvement objectives. Performance is monitored quarterly by overview and scrutiny committees. Annually, it clearly sets out both the achievement and shortfall against its plans.

## The audit of the accounts and value for money

- 32** As your appointed auditor I have reported separately to the Audit Committee on the issues arising from our 2006/07 audit and have issued:
- my audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate: and
  - my report on the Best Value Performance Plan confirming that the Plan has been audited.
- 33** As previously reported in my Annual Governance Letter I issued an unqualified audit opinion on the financial statements on the 28th September 2007 and have been able to formally conclude and issue a certificate notifying the Council of the completion of my audit. I identified some improvement opportunities in my detailed report.

### Use of Resources

- 34** 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).

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- 35 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**

<b>Element</b>	<b>Assessment</b>
Financial reporting	2 out of 4
Financial management	3 out of 4
Financial standing	3 out of 4
Internal control	2 out of 4
Value for money	3 out of 4
Overall assessment of the Audit Commission	3 out of 4

*(Note: 1 = lowest, 4 = highest)*

### **The key issues arising from the audit**

- 36 The key issues arising from the audit, as reflected in the above judgements where appropriate are as follows.

#### **Financial Reporting**

- 37 The Council has continued to maintain reasonable standards in its accounts preparation processes. The Council's 2006/07 statements of accounts were prepared and published in accordance with statutory guidelines, although some adjustments were needed in relation to values held in the fixed asset register. The accounts were presented to members of the Audit Committee in June 2007 by the Director of Finance who provided explanations to members on questions on the accounts and interpretation of key features of the accounts.
- 38 Satisfactory arrangements are in place to promote external accountability. The Council publishes its accounts and details of how local electors can exercise their rights. It publishes committee agendas and minutes on the Council's web site. An annual report is not published and the Council could do more to demonstrate that it consults effectively with stakeholders in deciding on the type of information to make available.

#### **Financial management**

- 39 The Council's financial strategies, budgets and capital programmes are linked to its objectives and take account of local and national priorities. These are integrated with the Council's business planning processes and activity plans. There are project appraisals, business plans and affordability tests for new policy and capital developments.

- 40 The Council's budget monitoring and reporting processes are good, with officers aware of good practice requirements and adopting them in practice where they are believed to be appropriate to the Council. However, some of the more leading edge practices, such as providing fully accrued financial monitoring reports, have not been adopted.
- 41 The Council has satisfactory arrangements in place for managing capital assets; the capital programme gives priority to potential capital projects based on a formal, objective approval process. Individual projects are costed on a whole life basis. However, asset management information has yet to be integrated with the Council's financial management information.

### **Financial standing**

- 42 The Council has maintained good arrangements to secure its financial standing. Its outturn for 2006/07 of £17.8m compared favourably with the revised forecast of £17.2m. The variance was partly due to the creation of a provision in relation to the Foreshore Trust. The Council sets and monitors targets for debt recovery and overall the value of debtors at 31 March 2007, net of provision for bad and doubtful debts, has remained similar to 2006 levels. Although improved, it did not meet its own targets for increasing the percentage of council tax and NNDR collected. Compared with other district councils these collection rates are below average. Housing benefit overpayments are appropriately managed and recovered. The net cost of services for 2007/08 is forecast to be £18.1m. Monitoring of revenue outturn for 2007/08 has highlighted pressures in the form of reduced income from parking services and planning delivery grant, and increased costs of concessionary bus travel and professional advisors costs in relation to the Foreshore Trust. However, it is anticipated that these will be contained within the overall net revenue budget and/or appropriate reserves.
- 43 The level of the Council's unallocated balance has increased slightly during 2006/07 to £2.8m. In addition earmarked reserves are held for specific projects and purposes approved by the Council. These reserves have decreased from £10.8m to £8.4m. The determination of reserves and balances levels is a matter for members to decide based on advice from officers. These decision are made having regard to the Council's forward financial planning.

### **Internal Control**

- 44 Arrangements for promoting internal control are satisfactory and the Council has continued to embed risk management by providing risk management training within the Council. The system of internal controls is adequate, however, the Council has relied on daily control processes to mitigate the risks from the lack of full cash book monthly bank reconciliations, which have not been carried out since July 2007, due to staff shortages. An assurance framework has been established which provides members of the Audit Committee with information to support the Statement of Internal Control at the end of the year.

- 45 The Council has good arrangements to promote and ensure probity in the conduct of its business and has a strong counter fraud culture which is supported by members and senior officers. Publicity on the Council's website of successful cases of proven fraud is routinely considered as a means of raising local awareness, and the Council works with other bodies such as the Department of Work and Pensions to help tackle housing benefit fraud.

### **Value for money**

- 46 The Council currently achieves good value for money (VfM). It has a clear idea of where costs are high or performance low and has taken action to address this. Its relatively high spending is in line with the high levels of deprivation in Hastings. Spending clearly reflects priorities and savings on administration are re-directed into frontline services. The overall balance between costs and performance is good taking account of the levels of deprivation in the community. Further improvements in performance on recycling, waste collection and staff sickness absence are priorities. A more realistic timescale for the capital programme where external funding is involved would reduce slippage.
- 47 The Council is effective at managing and improving VfM. There is a strong VfM culture led by senior officers and members. The PIER review process and scrutiny reviews continue to be effective in driving VfM through efficiencies and savings linked to performance against priorities. Examples are delivery of better VfM through IT applications in revenues and benefits, customer relationship management and planning applications. Efficiencies have been delivered ahead of target through a robust identification process and some effective procurement. There is a good awareness of the impact of key spending decisions on users through consultation and a good knowledge of the local area. The Council would benefit from making regular reference to VfM in its committee reports to underline the high priority it gives to administrative efficiency. Inclusion of quantified resource information in service plans would help all staff monitor VfM.



## Looking ahead

- 48 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.
- 49 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.
- 50 The first results of our work on CAA 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

- 51 This letter has been discussed and agreed with the Chief Executive and the Deputy Chief Executive and Corporate Director of Resources. A copy of the letter will be presented at the Audit Committee on the 18 March 2008. Copies need to be provided to all Council members.
- 52 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.

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**Table 2      Reports issued**

<b>Report</b>	<b>Date of issue</b>
Audit and inspection plan	June 2006
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Annual audit and inspection letter	March 2008

- 53 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

- 54 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.

**Darren Wells**  
**Relationship Manager**

March 2008