Annual Audit and Inspection Letter

Southwark Council
Audit 2007/08
March 2009
## 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. Southwark Council is improving well and has been assessed as a three-star council under the CPA framework. The Council’s score on the environment assessment increased from 2 (adequate) to 3 (good) while the scores for the other service areas remained the same as the previous year. Adult social care remains excellent (4).

2. The corporate assessment of the Council in July 2008 judged it to be performing well. The Council and its partners have challenging but realistic ambitions which focus on crucial areas for the people of Southwark. There is an ambitious place-shaping agenda based on a significant regeneration programme. The Council shows good community leadership, for example in promoting community cohesion. Some corporate management arrangements for securing value for money, risk management, workforce development and procurement are not yet delivering consistent results.

3. The auditor gave unqualified opinions on the Council's statements of accounts and pension fund for the year ended 31 March 2008 on 18 December 2008. The audit was a protracted process and we were unable to give our opinions by the target date of 30 September. The main reasons for this were the difficulties in obtaining source documents and receiving responses to audit queries on a timely basis.

4. The audit cannot be formally concluded, and an audit certificate issued, until issues arising from correspondence with the public and legality matters arising from the audit have been resolved.

5. The slowdown in the economy nationally is beginning to be reflected in changing demand for local services and reductions in capital investment. In common with other councils, Southwark will need to maintain tight control over its finances while continuing to support local people and the local economy. The Council is also likely to encounter additional challenges in financing its large-scale regeneration and house-building programme.

6. The Council has strengthened its arrangements for data quality over the last year but its arrangements for monitoring and reviewing the quality of performance indicator data across the organisation are not yet fully effective.

7. There is scope for the Council to further enhance its engagement of service-users in monitoring and improving services and to be seen to be doing this. The corporate assessment, the benefits inspection and the review of complaints handling all identified a need for improvement in this area in 2008.

Action needed by the Council

8. The Council should:
   - provide adequate and timely information to support the figures in the Council's accounts;
   - strengthen corporate systems for achieving improved value for money, risk management, workforce development and procurement.
Key messages

• assess and monitor the impact of the recession on corporate finances and demand-led services, including the 10 year capital programme, the regeneration programme and the delivery of the decent homes standard (DHS);

• further develop its systems for engaging service-users in improving services and letting them know what has changed as a result; and

• strengthen its systems and processes for the production of accurate performance indicators.
Purpose, responsibilities and scope

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. It also includes the results of the most recent corporate assessment.

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.

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.

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.

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.

We have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.
15 The Audit Commission’s overall judgement is that Southwark Council is improving well and is classified as three stars (out of four) 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 councils in CPA

<table>
<thead>
<tr>
<th>Direction of travel against other councils</th>
<th>Performance against other councils</th>
</tr>
</thead>
<tbody>
<tr>
<td>improving strongly</td>
<td>4 star</td>
</tr>
<tr>
<td>improving well</td>
<td>3 star</td>
</tr>
<tr>
<td>improving adequately</td>
<td>2 star</td>
</tr>
<tr>
<td>not improving adequately / not improving</td>
<td>1 star</td>
</tr>
</tbody>
</table>

Source: Audit Commission (percentage figures may not add up to 100 per cent due to rounding)
How is Southwark Council performing?

Our overall assessment - the CPA scorecard

Table 1 CPA scorecard

<table>
<thead>
<tr>
<th>Element</th>
<th>Assessment 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direction of Travel judgement</td>
<td>Improving well</td>
</tr>
<tr>
<td>Overall</td>
<td>3 stars</td>
</tr>
<tr>
<td>Corporate assessment/capacity to improve</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Current performance</td>
<td></td>
</tr>
<tr>
<td>Children and young people*</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Social care (adults)*</td>
<td>4 out of 4</td>
</tr>
<tr>
<td>Use of resources*</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Housing</td>
<td>2 out of 4</td>
</tr>
<tr>
<td>Environment</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Culture</td>
<td>2 out of 4</td>
</tr>
<tr>
<td>Benefits</td>
<td>3 out of 4</td>
</tr>
</tbody>
</table>

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

The improvement since last year - our Direction of Travel report

Southwark Council is improving well. Educational attainment is improving well for most age groups. A major programme to improve school buildings is making good progress. Adult social care services remain excellent. The Council works well with partners to improve outcomes for local people: for example crime has reduced. Strong leadership is being provided on improving community leadership. Performance has improved on priorities such as recycling and processing planning applications. However, the benefits service is not processing all claims quickly and accurately. The Council has strengthened its capacity to deliver its extensive regeneration plans. Plans to move to new, more efficient, offices are on track. However, the Council has not yet secured finance to enable it to meet the 2011 Decent Homes Standard, which requires significant investment. Overall the Council continues to provide good value for money although some services remain high cost. The comparative rate of improvement in performance indicators is average. The Council is well placed to deliver future improvement for children and young people and adult social services.
How is Southwark Council performing?

In February 2007, the Council agreed a ten-year capital programme, which secures the physical renewal of the borough by combining plans for major regeneration and improving housing, leisure facilities, the environment and school buildings with the Community Strategy and Corporate Plan. The programme is fully committed and the Council's Executive closely monitors its delivery. However, funding restrictions resulting from the recession pose a risk to delivery of this capital programme. In addition, reduced investment by the private sector may affect the Council's regeneration plans.

Corporate Assessment

The Audit Commission carried out a corporate assessment of Southwark Council in April 2008. The corporate assessment assesses how well the Council engages with and leads its communities; delivers community priorities in partnership with others; and ensures continuous improvement across the range of Council activities. The assessment found the Council to be performing well (three out of a possible four). The full report is available on the Audit Commission's website.

The corporate assessment inspection team found that the London Borough of Southwark has challenging but realistic ambitions which focus on crucial areas for the people of the Borough. These aim to tackle inequality, revitalise the Borough through major regeneration projects, and improve the physical environment. They include large scale regeneration plans for the Aylesbury and Heygate Estates, and the Elephant and Castle, and improved secondary school buildings funded through the Building Schools for the Future programme.

The Council provides good community leadership, with the police, in tackling violent crime, an important cause of the fear of crime in the borough, and on wider issues such as social inclusion and the green agenda. Community cohesion is a high priority. It is promoted through capacity building and initiatives to encourage local people to be active citizens such as training on how to become a magistrate, a school governor or in public speaking.

The Council's approach to diversity is good and its approach to user focus is adequate. However feedback to residents and users following consultation exercises does not demonstrate how they have influenced decision-making.

Councillors and officers work well together; they are clear about their responsibilities, and show respect for each other. Overview and scrutiny makes a positive input into policy making but its role in contributing to service improvement is under-utilised.

The team found there is scope for greater consistency in corporate arrangements to secure value for money, risk management, workforce development and procurement. Performance management is adequate but complaints are not used systematically to drive improvement.
How is Southwark Council performing?

### Service inspections

#### Benefits inspection

24 The Benefits Service provided by the London Borough of Southwark was inspected by the Audit Commission in autumn 2008. The report was published in February 2009 and is available from the Audit Commission website. The inspection judged the service to be 'fair' (one-star) but with 'uncertain' prospects for improvement. The benefits service is mainly delivered by an external company under contract to the Council. The service has good arrangements to support vulnerable customers, engage with its partners and a robust and targeted awareness campaign that has helped elderly residents and lone parents in the borough. However, the service does not pay benefit promptly or accurately to all of its customers. For example, it did not meet its customers’ number one priority to reduce the time taken to process claims. This is a crucial part of the service that compares poorly with other councils.

25 To help the service improve, inspectors made a number of recommendations. These include enhancing the performance management arrangements to help increase the speed and accuracy of the service; and regularly seeking more detailed feedback on the quality of the customer experience through the use of mystery shopping exercises, for example. The full report is available on the Audit Commission website.

26 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. The assessments the Council has received from Ofsted and the Commission for Social Care Inspection during the year are below.

- Ofsted assessed services for children and young people as good (3 out of 4) overall in 2008 with good capacity for further improvement. There are some areas of innovative and very effective practice, such as well co-ordinated provision for looked after children and for those with learning difficulties and/or disabilities that lead to consistently good outcomes. The Council is driving culture change and improvement by challenging long-standing deficiencies and under-achievement in a number of schools. However, overall attainment levels remain relatively low and were assessed as adequate. The full letter is available on the Ofsted website at [www.ofsted.gov.uk](http://www.ofsted.gov.uk).

- The Commission for Social Care Inspection assessed adult social care as excellent (three stars) in 2008 with excellent capacity to improve. Engagement with older people is strong and there is close integration between the Council and the Primary Care Trust. The letter is available on the CSCI website at [www.csci.org.uk](http://www.csci.org.uk).
The audit of the accounts and value for money

27 Your appointed auditor has reported separately to the Council’s Audit and Governance Committee on the issues arising from our 2007/08 audit and has issued an audit report on 18 December 2008.

- Providing unqualified opinions on your accounts and those of the pension fund.
- A conclusion on your value for money arrangements to say that these arrangements are adequate.

28 The financial statements were presented for audit on 25 June 2008 in accordance with the statutory deadline. Not all supporting working papers were available from the outset of our audit. The quality of the working papers and supporting audit trails, and the arrangements for providing responses to audit queries, require improvement. Consequently there were significant delays in the completion of our audit work. The audit team worked with your officers to resolve the issues arising from the above and to agree a revised audit timetable. However, as reported to the Audit and Governance Committee on 25 September 2008, the Council could not respond to the audit queries in sufficient time to enable the team to complete the audit by 30 September 2008.

29 The Annual Governance Report contained a number of recommendations aimed at improving the Council’s accounts preparation processes and in assisting the Council to provide adequate and timely information to support the figures in the accounts. The Council have also made a number of additional recommendations. The auditor is working with Council officers to help identify the underlying issues which have lead to the delays this year and to strengthen arrangements moving forward.

30 The Council is also required to submit a Whole of Government Accounts consolidation pack to the Department of Communities and Local Government (DCLG). Due to delays in completing the audit of the financial statements, the deadline for audited submissions to the Department of has not been met. This work was completed in February 2009.

31 Two electors have given notices of objection to the Council’s 2007/08 financial statement in respect of:

- a query as to whether the cost of a street sign has been correctly charged to the HRA or the general fund; and
- an enquiry regarding how the Council has computed claims for the award of costs for summons and liability order applications in respect of council tax demands.

The audit cannot be formally concluded, and an audit certificate issued, until these issues and legality matters arising from the audit have been resolved.
The audit of the accounts and value for money

Use of Resources

32 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).

33 The key lines of enquiry for the Use of Resources score are classified into a further 11 ‘sub-themes’ and the assessment criteria are tightened each year to encourage councils to strive for continuous improvement.

34 In 2008 the Council continues to demonstrate improvement in some areas in line with the strengthening of the key lines of enquiry and has again been assessed as performing well (level 3) overall in its use of resources assessment for the year 2007/08. Although no scores fell, performance is not consistent across the five themes and aspects of financial reporting need particular attention.

35 A detailed report of the findings and improvement opportunities was issued to the Finance Director in February 2008, with the key issues set out briefly in the table below.

36 For the purposes of the CPA the Council’s arrangements for use of resources in these five areas have been assessed as follows.

Table 2 Use of Resources summary

<table>
<thead>
<tr>
<th>Element</th>
<th>Assessment 2008</th>
<th>2007</th>
<th>Summary findings and improvement areas</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2</td>
<td>There is scope to improve the overall quality of the Council’s accounts as the accounts presented for audit contained material and non-trivial errors. There were gaps in the working papers and audit trails supporting the accounts and the Council were unable to provide supporting evidence and respond audit queries on a timely basis. Arrangements to promote external accountability are good.</td>
</tr>
</tbody>
</table>
## The audit of the accounts and value for money

<table>
<thead>
<tr>
<th>Element</th>
<th>Assessment 2008</th>
<th>2007</th>
<th>Summary findings and improvement areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial management</td>
<td></td>
<td>3</td>
<td>Overall, the Council's financial management arrangements are sound but improvements could be made to asset management arrangements. The Asset Management plan documents a number of improvements such as setting out clear forward looking strategic goals for property assets showing how they will be used and developed. Since this was not approved until after the year end, it cannot be considered embedded in 2007/08.</td>
</tr>
<tr>
<td>Financial standing</td>
<td></td>
<td>3</td>
<td>The Council continues to maintain its good financial standing. The Council met its financial targets in 2007/08 and has improved its strategy for maintaining and documenting the purpose of its reserves and balances.</td>
</tr>
<tr>
<td>Internal control</td>
<td></td>
<td>3</td>
<td>The Council has strengthened arrangements to identify and manage risks. Internal control arrangements have been strengthened by the creation of an Audit and Governance Committee. Anti-fraud arrangements are good; and much is done within the Council to promote fraud awareness and pursue National Fraud Initiative matches. The Council were noted for their good work, in the Audit Commission's NFI annual report.</td>
</tr>
<tr>
<td>Value for money</td>
<td>3 out of 4</td>
<td>3</td>
<td>The Council continues to demonstrate that it achieves value for money. The Council measures itself against others to identify where efficiencies can be made. Although costs are relatively high in some areas, the Council has a good understanding of the underlying reasons and is taking action to improve value for money in these areas. Performance is improving in priority areas such as Environment with increased recycling and improved processing of planning applications.</td>
</tr>
<tr>
<td>Overall</td>
<td>3 out of 4</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

Note: 1 = lowest, 4 = highest
The Council has strengthened its arrangements for data quality over the last year but these are yet to be fully embedded across the organisation and across partnerships. A corporate data quality policy, approved by senior management, is now in place. However robust arrangements for monitoring and reviewing data quality across the Council have not been fully established, as was shown by the auditor's performance indicator testing. A formal framework and programme for monitoring and reviewing data quality within the Council and across the partnership is currently being developed.

The Council's systems for the collection, recording and reporting of performance information are not yet fully embedded. The 2007/08 data quality spot checks identified problems with individual performance indicators resulting in the auditor's conclusion on four out of eight performance indicators being reserved due to inaccurate source data. A detailed report was sent to officers in February 2009.

Health Inequalities

Health inequalities are high in Southwark as they are in many areas with high levels of deprivation. Southwark has a diverse population with significant contrasts between wealth and poverty in the borough. Dulwich Village is particularly affluent while other areas such as Elephant and Castle and Peckham are particularly deprived. Of the 31 measurable health indicators, Southwark is significantly worse than the England average for 17 of them. Notable areas of concern are drug misuse, obese children and teenage pregnancy rates.

In the spring of 2008 the Audit Commission carried out a high level review of the joint working practices between Southwark Primary Care Trust (SPCT) and the Council for tackling health inequalities within the Borough. Whilst there is no single overarching strategy for tackling the causes of health inequalities in Southwark, some clear actions and objectives to improve health inequalities are contained in a number of key documents and plans. Tackling health inequalities is a key improvement priority for both SPCT and the Council and both are clear about the main causes of poor health and death including cardiovascular diseases (CVD), cancers, hypertension, diabetes and respiratory health. Key priorities are based on health need and strategies and plans enable partners to work together to address health inequalities through agreed priorities and actions.

The report highlighted a number of areas where SPCT and the Council can take action to help reduce health inequalities within the population, these are:

- develop an overarching health inequalities strategy for the borough;
- develop robust outcome measures that can help evaluate effectively the impact of initiatives;
- undertake further work to identify the most appropriate interventions for different community groups; and
- strengthen the use of available health intelligence and data to influence commissioning.
Managing Customer complaints

42 Local authorities are becoming increasingly aware of the importance of working closely with local people to plan, deliver and assess the performance of services. Complaints can be a valuable source of feedback for councils and a real driver for service improvement. The audit team undertook a brief overview of the Council's complaints handling arrangements.

43 The Council continues to make progress in improving its complaints handling arrangements, but there is much still to do. Most of the building blocks for improvement, such as the new department structure, are now in place. Others, such as the new IT system, delayed from the original target date of 31 July 2008, are on track to be implemented in the next few months. However, the review of a sample of recent complaints indicates that, in practice, complaints handling does not always meet the Council’s own quality standards. Some final letters to complainants were clear and helpful, while others were very difficult to understand. Although about half the complaints were resolved on time, a significant number were not and a few took a great deal longer to conclude due to lack of resources. It is too early for the new arrangements to show full impact and the recommendations made in the report will be followed up next year.

Customer service centre follow up

44 In 2005 the auditor reviewed the Council’s arrangements to implement the Customer Service Centre (CSC) and made a number of recommendations for the Council to implement.

45 In October 2008, the auditor sought an update from the Council on progress made. The report, submitted to the Council in February 2009, concluded that the Council had made good progress in implementing the recommendations. Further, the auditor found that good progress has also been made to develop the Customer Service Centre and that it now offers an increasing number of services. Effective working with the contractor has resulted in service improvements and delivery of efficiency savings. The 2008/09 budget has a provision of efficiency savings of £1 million with a further provision of £500,000 in the 2009/10 budget. However, the auditor noted that whilst some progress has been made to ensure user engagement in the development of measures for effectiveness of services, user input has been limited. The auditor recommended that the Council ensures effective user engagement to help define robust outcome measures that meet their expectations, as well as develop mechanisms for user engagement to monitor performance.
The audit of the accounts and value for money

National Fraud Initiative

46 In 2006/07 the Council took part in the Audit Commission’s National Fraud Initiative (NFI). The NFI, which is undertaken every two years, aims to identify and reduce fraud by bringing together data from NHS bodies, local authorities and government departments and other agencies, to detect a wide range of frauds against the public sector. These include housing benefit fraud, occupational pension fraud, tenancy fraud, payroll fraud, right to buy scheme fraud, providing new contact details for former tenants with arrears in excess of £1,000 and, new for 2006/07, the private residential care homes fraud module and the council tax single person discounts fraud module.

47 The Council has embraced the National Fraud Initiative and has made significant progress following up the matches identified. The Council has strengthened its arrangements in this area. In particular the corporate resources applied to provide training, clarification of responsibilities, set deadlines, chase progress and co-ordinate responses to the Audit Commission appear to have had significant impact across the Council. This year the Council was highlighted as good practice in the Audit Commission’s NFI annual report for its fraud identification.

Grant claims

48 In accordance with strategic regulation, the Audit Commission has continued with a more risk-based approach to the certification of grant claims. While the number of claims overall has declined, the amount of audit work carried out on many claims has been reduced. This has been achieved by being able to place more reliance on each claim’s control environment, resulting from the continued strengthening of corporate monitoring arrangements, as well as improvements in working papers on a majority of the claims submitted.

49 Work on certifying the Council’s 2007/08 grant claims is nearly complete with only one claim still in progress. Fifty percent of claims required amendment and so far the auditor has issued six qualification reports on the twelve claims audited. The auditor has monthly meetings with the Council to discuss issues arising from the grant claim work and will issue a grants report with recommendations based on the findings from 2007/08. The Council should review the reasons for the amendment and qualification of audited grant claims and take appropriate action to strengthen arrangements for 2008/09.

Letters from the Public

50 The auditors continue to receive a large number of letters from members of the public which requires senior staff input, and additional audit time. The majority of issues have been resolved during the year, however, there are still three issues outstanding, including the formal objections to the 2007/08 financial statement mentioned above. The other outstanding issue relates to an enquiry about the Council’s procedures for obtaining best value in respect of a land development project.
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.

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.

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 National Indicator Set and key aspects of each area’s Local Area Agreement.
This letter has been discussed and agreed with the Chief Executive and Finance Director. A copy of the letter will be presented at the Audit and Governance Committee on 2 April 2009. Copies need to be provided to all Council members.

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 3  Reports issued

<table>
<thead>
<tr>
<th>Report</th>
<th>Date of issue</th>
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<tbody>
<tr>
<td>Audit and inspection plan</td>
<td>March 2007</td>
</tr>
<tr>
<td>Interim audit memorandum</td>
<td>July 2008</td>
</tr>
<tr>
<td>Annual Governance Report</td>
<td>December 2008</td>
</tr>
<tr>
<td>Opinion on financial statements</td>
<td>December 2008</td>
</tr>
<tr>
<td>Value for money conclusion</td>
<td>December 2008</td>
</tr>
<tr>
<td>Final accounts memorandum</td>
<td>February 2009</td>
</tr>
<tr>
<td>Corporate Assessment</td>
<td>July 2008</td>
</tr>
<tr>
<td>Benefits Inspection</td>
<td>February 2009</td>
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<tr>
<td>Direction of Travel</td>
<td>March 2009</td>
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<tr>
<td>Managing Customer complaints</td>
<td>September 2008</td>
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<td>Health inequalities</td>
<td>October 2008</td>
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<tr>
<td>Customer service centre follow up</td>
<td>January 2009</td>
</tr>
<tr>
<td>Data quality</td>
<td>February 2009</td>
</tr>
<tr>
<td>Use of resources</td>
<td>March 2009</td>
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<tr>
<td>Annual audit and inspection letter</td>
<td>March 2009</td>
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</tbody>
</table>

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.
Availability of this letter

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

Dr Jan Hunter
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.

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

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

Copies of this report

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