

Annual Audit and Inspection Letter

March 2008



# Annual Audit and Inspection Letter

**Southwark 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.
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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 1 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:

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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: 020 7828 1212 Fax: 020 7976 6187 Textphone (minicom): 020 7630 0421

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## Key messages

- 1 The Council is improving well and has been assessed as three-star in the Audit Commission's Comprehensive Assessment Framework for 2007. Most services are improving in line with Council priorities, such as children's attainment at school and recycling. Progress is less evident with some other services, notably planning which is not performing well, although the Council is implementing an improvement plan.
- 2 We gave unqualified opinions on the Council's statements of accounts and that of the pension fund for the year ended 31 March 2007. Opportunities to improve the quality of some aspects of the financial statements and supporting working papers remain.
- 3 Our conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources was also unqualified.
- 4 The Council has ambitious and challenging plans and continues to invest significant sums of money into regeneration and housing schemes, in particular Aylesbury and Elephant and Castle. To ensure that these developments stay on track, the Council will need to continue to ensure that its risk and project management processes and governance arrangements remain robust.
- 5 The Council's overall finances are sound, but given the significance of the Council's investment plans, they will need to be continuously monitored. Expenditure in the year was carefully monitored and the revenue and capital budgets for 2006/07 were delivered. The budget setting process for 2008/09 to 2010/11 has been difficult and will require careful monitoring to ensure it is delivered. We welcome the agreement of a three-year budget which reflects expected pressures.
- 6 The Council's preparations for developing a local area agreement are progressing well.

## Action needed by the Council

- 7 The key actions needed by the Council to address issues arising during the audit are:
  - build on the initiatives in hand to improve housing management ,and consider opportunities to further strengthen the Council's culture and environmental services;
  - ensure that resourcing, project management and governance arrangements for the Council's extensive investment plans are subject to ongoing strong scrutiny;
  - strengthen the overall systems and processes for the production of accurate performance indicators;

- continue to improve the consistency of the quality of working papers supporting the Council's financial statements, including those for the Whole of Government Accounts;
- continue to monitor the budget closely given the significance of the current savings and efficiency plans, as well as, the ambitious regeneration programme and the need to maintain working balances and reserves at an appropriate level;
- continue to explore the people, systems and process changes likely to be needed to ensure that the requirements of the International Financial Reporting Standards (IFRS), which are expected to become effective from 1 April 2010, are met;
- address the risks and the opportunities identified in our performance review study reports, in particular those relating to the arrangements for the provision of the Council's leisure centres; and
- implement agreed recommendations arising from our audit and inspection work.

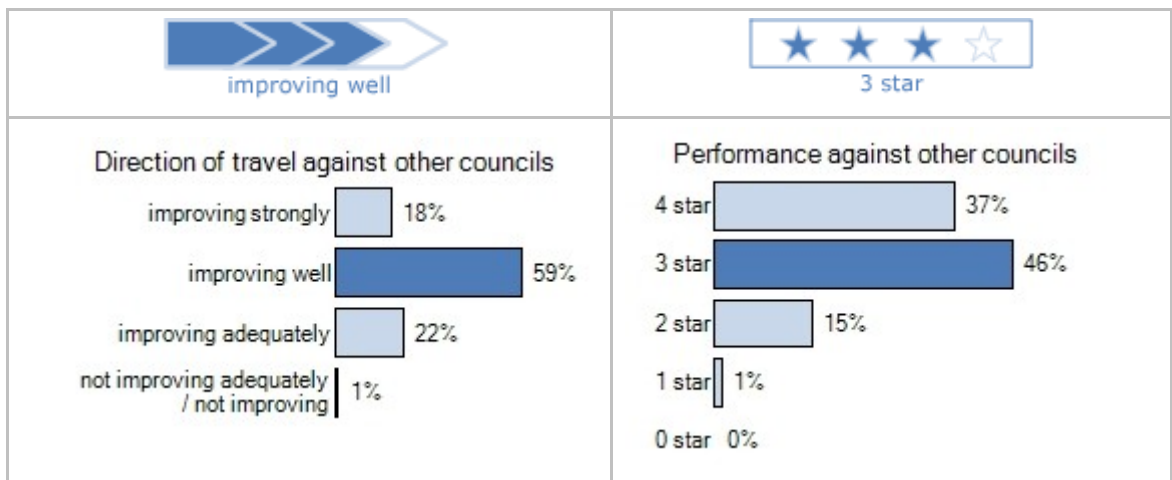
## Purpose, responsibilities and scope

- 8 This letter 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.
- 9 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.
- 10 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's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk). In addition the Council is planning to publish it on its own website.
- 11 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.
- 12 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.
- 13 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 Southwark Council performing?

- 14 The Audit Commission’s overall judgement is that Southwark Council is improving well and we have classified Southwark Council as 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**



Source: Audit Commission

15 The detailed assessment for Southwark Council is as follows.

### Our overall assessment - the CPA scorecard

**Table 1 CPA scorecard**

Element	Assessment
Direction of Travel judgement	Improving Well
Overall	3
Corporate assessment/capacity to improve	Not applicable.
Current performance:	
Children and young people*	3
Social care (adults)*	4
Use of resources*	3
Housing	2
Environment	2
Culture	2
Benefits	3

(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

- 16 Southwark Council is improving well. Services have improved in areas which are a priority for the Council, such as children's attainment at school and recycling. Public satisfaction with street cleaning and parks has also improved. Some services, notably planning, are not performing well.
- 17 The Council contributes positively to wider community objectives examples include: reduction in crime; promotion of sustainable transport; and community cohesion. Major plans also take account of the needs of hard to reach residents.
- 18 Value for money is good. The Council has in place clearly funded plans for further improvement. Its recent data shows that the majority of targets are met. There is slippage in some areas such as decent homes. Work is under way to strengthen the performance management arrangements to deliver these plans. Member leadership is strong. Senior staff changes are being managed to ensure capacity is not affected. There are no significant weaknesses in arrangements for securing continuous improvement.



## Service inspections

- 19 An important aspect of the role of the Relationship Manager is to work with other inspectorates and regulators who also review and report on the Council's performance. Relationship Managers share information and seek to provide 'joined up' regulation to the Council. The outcome of the inspections by other regulators, namely Office for Standards in Education, Children's Services and Skills (OFSTED), Commission for Social Care Inspection (CSCI) and Benefit Fraud Inspectorate (BFI), has been included in Table 1.
- 20 During 2006/07, the Council has not been subject to any inspections by the Audit Commission. However, a corporate assessment of the Council by the Audit Commission together with a Joint Area Review (JAR) by OFSTED has started and a final report is expected in June 2008.

## The audit of the accounts and value for money

- 21 As your appointed auditor, I have reported separately to the Audit Committee on the issues arising from our 2006/07 audit and have issued:
- unqualified opinions on your accounts and those of the pension fund for the year ended 31 March 2007; and
  - an unqualified conclusion on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2007.
- 22 The key issues in our Annual Governance Report which were reported to the Audit Committee in September 2007 included:
- General Fund fixed assets were overstated by £20.8m as no entries were made in the financial statements to reflect the transfer of a school to an independent trust in September 2006.
  - Housing Revenue Account (HRA) fixed assets were understated by £6.7m as a result of dwellings having been incorrectly excluded from the revaluation of HRA fixed assets at 1 April 2006.
- 23 The Council is working to address our recommendations arising from the audit of the accounts, particularly those in respect to fixed assets. The Council is also strengthening the qualitative aspects of its accounting practices and financial reporting. We will continue to support these developments and monitor the action taken on our recommendations during the coming year.
- 24 We are also required to audit the Whole of Government Accounts consolidation pack which the Council submitted to the Department of Communities and Local Government by 1 October 2007 deadline. Due to delays in resolving audit queries, this work was completed on 10 March 2008. We will work closely with the Council to facilitate an earlier completion of this work for the 2007/08 submission.

## International Financial Reporting Standards (IFRS)

- 25 CIPFA has recently announced that local authorities will be expected to prepare their accounts in line with International Financial Reporting Standards (IFRS) from 1 April 2010. This will require the Council to undertake an impact analysis of the IFRS and detailed work to align the accounts and the disclosures accompanying them with the requirements of IFRS. We believe that this development will have a significant impact on the Council's staff, systems and processes and merits attention now. We are pleased to note that the Council has already started an initial investigation of potential issues and we will continue to monitor progress and share good practice, as appropriate.

## Value for money conclusion

- 26** In addition to the opinion we issue on the financial statements we are required to issue a conclusion on whether we are satisfied that the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This conclusion is arrived at after assessing the Council's management arrangements across twelve specified criteria. The Council achieved all the criteria and we concluded that it had put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

## Use of Resources

- 27** 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).
- 28** For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as follows.

**Table 2 Use of Resources**

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

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

- 29 Action has been taken during the year to strengthen areas which were identified in our 2005/06 assessment and this is reflected in the improved theme score for systems of internal control and in some individual areas. The establishment of an Audit Committee is particularly welcomed. Key areas for the Council to focus on are improvements to the arrangements for the preparation of the financial statements, managing its estate and embedding decisions taken to reduce the costs of services which are relatively high spending. The Council also needs to continue to review areas of low performance such as the number of minor planning applications determined in eight weeks, as well as, the satisfaction of applicants with the planning service.

### **Best value performance plan**

- 30 The Council prepared its best value performance plan (BVPP) ahead of the statutory deadline of 30 June 2007 – in fact the Corporate Plan, which is in effect the BVPP, was agreed and published at the start of the financial year. We completed our review of the information included within the plan and issued our unqualified report on 10 December 2007. There were no issues or recommendations which we were required to report in connection with the plan.

### **Data quality and performance indicators**

- 31 This is the second year of the Audit Commission's new approach for reviewing data quality. Last year we concluded that the Council's management arrangements were satisfactory but also made recommendations for improvement. Some of these agreed recommendations have not yet been implemented and require action, in particular, the preparation of a data quality strategy and policy together with a comprehensive roll out programme for its implementation across the Council. We believe this is necessary to ensure that there is a better understanding of the importance of quality of data across the Council.
- 32 To support our conclusions on data quality arrangements, we test individual performance indicators (PIs). Our detailed review is on a sample basis selected by risk and covers all PIs produced by the Council but with a greater emphasis on those used to form our CPA judgements. For the individual PIs which were reviewed in detail, we noted improvements with those produced for the library service. However, overall the systems and processes for the PIs which we reviewed were not robust resulting in one PI being qualified and three PIs being amended out of a sample of eight. While this is an improvement on last year, the Council needs to continue to strengthen processes and systems for PIs.

## **Local area agreements**

- 33** The Government has established Local Area Agreements (LAAs) in local authority areas to encourage public, private and community and voluntary sector bodies to pool their efforts and financial and other resources to improve services and the quality of life for local people. This initiative builds on the experience of partnership working that has developed over recent years, particularly through Local Strategic Partnerships (LSPs). We undertook a short risk assessment of the financial management arrangements in place to support the Council's LAA.
- 34** Our overall conclusion was that, although the Council has not yet developed and implemented new financial arrangements to support the LAA, officers have a good understanding of what needs to be done. Work was underway during the transitional year of 2007/08 to develop arrangements for the following year. At the time of audit, officers were also drawing up a detailed, documented process for discussion with stakeholders. The challenge now is make sure that the momentum gained is maintained and all the preparatory work is completed on time and that arrangements are robust and fit for purpose. We will continue to monitor this development at the next audit.

## **Performance management**

- 35** The objectives of this review were to:
- highlight the Council's strengths in relation to its performance management arrangements; and
  - identify areas for development, as appropriate.

The audit was completed in two phases. At the first stage, we undertook a review of key corporate documents and performance management reports and issued an interim report. Our main conclusions at this stage were that the documentation was generally clear and fit for purpose. Stage two (October 2007) focussed on the new Quarterly Review Process (QRP) which the Council was putting into place. Although not yet in its final form, the new QRP system appeared clear and fit for purpose. The information it contained was relevant, not overly complex, and clearly presented. To build on these developments, we have recommended that information about benchmarking and financial management should also be taken into account when refining the QRP format.

## **Ethical governance**

- 36** High ethical standards are the cornerstone of good governance. They are an integral part of good corporate governance arrangements and can lead to increased confidence in local democracy. Setting high ethical standards is an important building block for councils in developing their community leadership role and improving services to the community. Councils are also becoming involved in increasingly complex partnerships and a decline in high standards could adversely affect these arrangements.

- 37 We used an online survey to see how well Members and senior officers understood the Council's arrangements for maintaining high standards of ethical behaviour, and how well they think they comply with these standards. We undertook a survey in spring 2006, and repeated it again in 2007 as nearly half the individuals who were Members at the time of the original survey were no longer on the Council.
- 38 Positive findings from the 2007 survey compared to the one in 2006 and other councils include:
- many more respondents believe that the Council 'always' seeks to meet the needs of its diverse communities, and that staff are appropriately skilled to meet these needs;
  - more Members and staff 'strongly agree' that the Council has a culture in which decisions can be challenged without fear of reprisals; and
  - the proportion of Members who believe strongly that they have received appropriate training has doubled to nearly 80 per cent.
- 39 Other findings from the 2007 survey findings are less positive or merit further consideration and include:
- Members are not always clear what action to take if they become aware of conduct by another Member which involves a failure to comply with the Council's code of conduct;
  - the profile of the Standards Committee does not appear high. A relatively high proportion of Members were not clear about its role. Similarly, a relatively low proportion 'agreed strongly' that the Standards Committee operates effectively;
  - respondents were not always clear about the whistleblowing policy and the complaints procedure; and
  - in response to 'do Members work well together to achieve the Council's common goals', more Southwark respondents answered 'rarely' and fewer answered 'always' than the national average.

We have agreed an action plan with officers to address the matters set out in our detailed report.

### **Leisure services-client-side management**

- 40 The physical condition of the Council's leisure centres are an issue for the Council and the users of these facilities. Recent studies undertaken on behalf of the Council reported that an estimated £25m was required for the refurbishment and development of its leisure centres.

- 41 The Council's aim is to make the Council's leisure and sport centres fit and sustainable for the 21st century. It has committed £12.3m towards its long term plans to refurbish and develop its leisure centres. The ambitions for the service, including the exploration of partnership options, are linked to regeneration opportunities for the borough. Councillors have demonstrated a good understanding of the needs of those who use the facilities and the role of leisure in improving the quality of life for local residents.
- 42 However, while some aspects of the Council's leisure client-side arrangements show good practice, risks remain in the areas:
- a longer term leisure centre strategy needs to be developed because the service agreement with the existing provider has less than three years remaining. The Council is considering options for the provision of these services when this contract ends;
  - the Council is investing £12.3 million into leisure centres but this input falls short of the sum required to bring all of them up to required standards. We understand that the Council intends to review its leisure centre capacity across the borough as part of its overall regeneration plans; and
  - robust service standards and performance targets have yet to be enshrined in an enforceable contract with the current service provider.

We have discussed and agreed our detailed report and action plan with the Council.

### **Elephant and Castle (E&C) regeneration**

- 43 We conducted an initial high level strategic overview of the regeneration processes including the key risks faced by the Council for the E&C regeneration project. The E&C project has been running for a number of years during which time its strategic impact has been assessed and commitment to the scheme by interested parties has been established. The Council has also developed the overall planning framework for the project and selected a preferred partner.
- 44 Historically, progress with the project has been slow but with the establishment of a Major Projects Board and the creation of a Strategic Director of Major Projects momentum is developing. This remains a high risk project and there is still a great deal of planning to be completed. We have made a number of recommendations in our report which the Council needs to consider, including a need to:
- continue to facilitate a positive working relationship between stakeholders affected by this development, in particular the traders and their landlords; and
  - define the terms of reference of the Elephant and Castle Local Project Board.

We plan to continue to monitor progress on this scheme and in particular the outcome of negotiations with the preferred development partner.

## **Building Schools for the Future (BSF)**

- 45 The aim of our audit was to undertake a high-level risk based analysis and assessment of the Council's progress on the BSF project to provide a baseline against which to assess the effectiveness of the proposed changes in management arrangements in a year's time.
- 46 BSF is a central government investment programme which aims to allow every Council to transform their secondary school estate. Launched in 2004, the Council was selected as one of the few pathfinder authorities included in wave 1. The Council has already received funding for three secondary schools under the BSF quick win programme. In addition, Southwark's wave 3 BSF scheme involves the re-building or refurbishment of five secondary schools, four special schools and the pupil referral unit, the building of two new schools and the replacement of two secondary schools by Academies.
- 47 The Council delivered the BSF Strategic Business Case (SBC) to its own internal timescale but the next step, the approval of the Outline Business Case (OBC), was delayed to allow time to reassess the project and obtain the commitment of stakeholders. The Council has responded well to external review. In particular, when the Public Private Partnership Programme (4Ps) review in March 2006 assessed the project as requiring urgent action, the Council responded appropriately by strengthening the project team, working closely with the schools involved in the project and gaining DfES agreement to all its proposed schemes being included in wave 3 of BSF in early 2007.
- 48 Financial governance arrangements within the Council for BSF are also clear. The finances are overseen by the executive which signs off the SBC and OBC. Key Members and senior officers are briefed regularly and the finance officer has day to day management responsibility. In addition, the risk of financial overrun is recognised and is being actively managed and will require close attention over the coming years.

## **Benefit services client-side management**

- 49 Our review of the Revenues and Housing Benefit Services found that the Council is making good progress in embedding improvements to its Liberata contract over what has been a period of considerable change. There is also evidence of good strategic planning supported by positive developments in relationships between the parties. The aims of the service are also being effectively integrated into the Council's corporate priorities.
- 50 There has been measurable progress in important service areas, including:
- improvements in end to end processing times of benefit applications;
  - joined up working between the Council and stakeholder agencies; and
  - the implementation of a revised contract which is underpinned by a detailed service plan to guide the service through a challenging period of restructure.



- 51 However, these recent service improvements come from a relatively low base and there are aspects where further improvement is needed including:
- service benchmarking to ensure that the benefits realised are comparable with the marketplace and deliver value for money;
  - ensuring that performance standards for all best value performance indicators (BVPIs), for example data accuracy and quality assurance sample testing, are achieved; and
  - improving the classification and recovery of overpayments, which is still below target thresholds.

We have discussed and agreed the report and action plan with the Council.

### **Grant claims and returns**

- 52 The Council submitted 18 claims and returns for audit in 2006/07, a reduction on the previous year and partly due to the continued exemption from audit for three-star Social Services Councils for some claims. Certification work on the Council's 2006/07 claims is complete. All of the expected claims have been submitted for audit. The Council has made significant progress over the last few years in improving the grant claims and returns process. In particular, the number of claims submitted on time by the Council has improved. As a proportion of the claims certified, the number of amendments has fallen slightly. However the number of qualified claims has remained at seven for the last two years. We will continue to work with the Council to reduce the number of amended and qualified claims
- 53 The Council's largest claim is for Housing and Council Tax benefit. While some improvement has been noted in the overall control environment for this claim, significant error rates were still identified on overpayments, backdating of benefits, the classification of regulated tenancies and referrals to the rent officer. This included a failure to correct errors identified in the Council's own scrutiny process. The claim was also qualified on similar grounds in 2004/05 and 2005/06. The Council contends that it continues to address the issues identified and expects to see some further improvement in 2007/08. The Council needs to ensure progress as proposed is achieved.

### **National Fraud Initiative**

- 54 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.

- 55 The progress made and the results achieved to date with the follow up of the matches identified for the Council have significantly improved over those from the last NFI exercise. 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.

## Letters from the public

- 56 We continue to receive a number of letters from Members of the public which require senior staff input to investigate them. All matters raised during the audit have been resolved and there are no matters arising, which we require to draw to the attention of Members at the present time. We are pleased to note that the Council is working to strengthen its complaints system to improve the quality of service.

## Looking ahead

- 57 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.
- 58 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.
- 59 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

- 60 This letter has been discussed and agreed with the Chief Executive and Finance Director. A copy of the letter was presented at the Audit Committee on 27 March 2008. Copies need to be provided to all Council Members.
- 61 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 3      Reports issued**

<b>Report</b>	<b>Date of issue</b>
Audit and inspection plan	March 2006
Audit Opinion	September 2007
Annual Governance Report	30 September 2007
Value for money conclusion	30 September 2007
Use of resources	November 2007
Direction of Travel	January 2008
BVPP report	10 December 2007
Performance Management	October 2007
Data Quality report	March 2008
Review of contracts: -housing benefits; and -leisure services.	July 2007
Elephant and Castle regeneration	July 2007
Ethical Governance	December 2007
Building schools for the future	June 2007
Local area agreements	August 2007
Annual audit and inspection letter	March 2008

- 62 This is my last letter as the Council's appointed auditor and relationship manager. The Council has taken a positive and constructive approach to my audit and inspection work, and I wish to thank Members and Council staff for their support and cooperation to me and my team over the last four years.

## **Availability of this letter**

- 63** 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.

**Kash Pandya**  
**District Auditor and Relationship Manager**

**31 March 2008**