
ANNUAL AUDIT & INSPECTION LETTER

1 SUMMARY

- 1.1 This report introduces the Annual Audit and Inspection letter (AAIL), attached as an appendix, for Members' consideration and discussion. The AAIL is written by the Audit Commission and brings together a number of reports from the Audit Commission and the Council's External Auditors, PKF. The AAIL was also distributed to Members at the end of March when it was first received.

2 INTRODUCTION

- 2.1 The Audit Commission, through the auspices of the Council's Relationship Manager, Mr Ian Davidson, working with and incorporating the comments from PKF, has now produced an assessment report on the Council's performance covering the period from 1 March 2006 to 31 December 2007 and does not take into account any changes since then.

3 DETAILED CONSIDERATIONS

- 3.1 The AAIL draws on the findings and conclusions from the audit of the Council from 2006/07 and from any other audit work that has been undertaken in the above period. The AAIL includes a review of how well the Council has progressed (annual Direction of Travel report) and the external auditor's assessment of how well the Council has managed its finances (the Use of Resources scores). The latter components are an important factor in the Comprehensive Performance Assessment (CPA) of the Council, which is currently underway.
- 3.2 As part of the external audit during last year, the Audit Commission carried out a Health Inequalities in Essex audit, which assessed the current arrangements across Essex to reduce health inequalities. The audit involved all local authorities and Primary Care Trusts in Essex plus the Fire & Rescue Service, who are now collectively working together to identify approaches to addressing the areas highlighted in the Audit.
- 3.3 The Use of Resources assessment is considered in more detail in a separate report to this Committee.
- 3.4 The report is addressed particularly to Councillors, but is also available as a public document for stakeholders, including members of the community served by the Council.
- 3.5 The main messages for the Council included in the report are:-
- Rochford District Council's performance across services is generally improving. Services such as development control are more accessible and delivering improved outcomes. Partnership work has led to a major reduction in the overall level of crime and disorder. Progress in other

services, such as recycling, has been slower but new contracts offer the potential of significant improvements. Performance in addressing equality and diversity issues has been slow but there is an improving focus on ensuring that the needs of all groups within the community are identified and met.

- The Council is clear about the role that it wants to play in the Thames Gateway, with the 'green' aspect of the initiative identified as that which sits most comfortably with the District's character. A long term vision is being drafted based on existing data and the outcomes of consultation to ensure that it reflects the needs and wishes of local people. The changing political structure is improving Councillors' involvement. Performance management is becoming more embedded and capacity is being strengthened through greater councillor involvement, effective partnership working and staff motivation and retention.
- The overall Use of Resources assessment of Level 2 ('performing adequately') is consistent with the previous year but represents a net improvement in overall arrangements because the criteria applied this year are harder than applied previously. The Council has been assessed as performing adequately for achieving value for money and had begun to compare the quality and cost of services.

3.6 The key messages arising out of the report are that the Council needs to focus its activities over the coming year on the following four main areas:-

- The Council needs to ensure that it has clear vision for the District, which staff and stakeholders know and understand.
- The Council needs to continue to develop its approach to accessibility both for services and its engagement with hard to reach groups.
- Further progress is required in embedding the value for money culture throughout the Council.
- The Council has effectively achieved the transfer of its housing stock. It has started to review its organisational requirements post the transfer and is looking at various services delivery options. The Council will need to consider carefully its options and resources required.

3.7 Mr David Eagles from the Council's External Auditors will be in attendance at Committee to discuss the work and answer questions regarding the attached Report.

4 RISK IMPLICATIONS

4.1 The AAIL is important in terms of the reputation of the Council as it presents an outsider's view as to how well the Council is addressing matters raised in the 2004 CPA and it will be taken into account in the 2008 CPA.

5 RECOMMENDATION

5.1 It is proposed that the Committee **RESOLVES**

- (1) To note the content of the report and the four areas highlighted for further focus by the Council throughout 2008, in conjunction with the results of the 2008 CPA reassessment.
- (2) To receive quarterly reports on progress against each of these four areas as part of the monitoring of the results of the 2008 CPA reassessment to ensure effective implementation of the issues to be addressed.

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Background Papers:-

None

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Annual Audit and Inspection Letter

March 2008



Annual Audit and Inspection Letter

Rochford District 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 Rochford District Council's performance across services is generally improving. Services such as development control are more accessible and delivering improved outcomes. Partnership work has led to a major reduction in the overall level of crime and disorder. Progress in other services, such as recycling, has been slower, but new contracts offer the potential of significant improvements. Performance in addressing equality and diversity issues has been slow, but there is an improving focus on ensuring that the needs of all groups within the community are identified and met.
- 2 The Council is clear about the role that it wants to play in the Thames Gateway, with the 'green' aspect of the initiative identified as that which sits most comfortably with the district's character. A long term vision is being drafted, based on existing data and the outcomes of consultation to ensure that it reflects the needs and wishes of local people. The changing political structure is improving councillors' involvement. Performance management is becoming more embedded and capacity is being strengthened through greater councillor involvement, effective partnership working and staff motivation and retention.
- 3 The overall Use of Resources assessment of Level 2 ('performing adequately') is consistent with the previous year, but represents a net improvement in overall arrangements because the criteria applied this year are harder than applied previously. The Council has been assessed as performing adequately for achieving value for money and has begun to compare the quality and cost of services.

Action needed by the Council

- 4 The Council needs to ensure that it has a clear vision for the Borough which staff and stakeholders know and understand.
- 5 The Council needs to continue to develop its approach to accessibility both for services and its engagement with hard to reach groups.
- 6 Further progress is required in embedding the value for money culture throughout the Council.
- 7 The Council has effectively achieved the transfer of its housing stock. It has started to review its organisational requirements post the transfer and is looking at various service delivery options. The Council will need to consider carefully its options and resources required.

Purpose, responsibilities and scope

- 8 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.
- 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 website at www.audit-commission.gov.uk. (In addition the Council is planning to publish it on its website).
- 11 Your appointed auditor is responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, the 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.
- 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 Rochford District Council performing?

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

Figure 1 Overall performance of district councils in CPA



Source: Audit Commission

The improvement since last year - our Direction of Travel report

Summary

- 15 Rochford District Council's performance across services is generally improving. Services such as development control are more accessible and delivering improved outcomes. Partnership work has led to a major reduction in the overall level of crime and disorder. Progress in other services, such as recycling, has been slower, but new contracts offer the potential of significant improvements. Performance in addressing equality and diversity issues has been slow, but there is an improving focus on ensuring that the needs of all groups within the community are identified and met.

- 16 The Council is clear about the role that it wants to play in the Thames Gateway, with the 'green' aspect of the initiative identified as that which sits most comfortably with the district's character. A long term vision is being drafted, based on existing data and the outcomes of consultation to ensure that it reflects the needs and wishes of local people. The changing political structure is improving councillors' involvement. Performance management is becoming more embedded and capacity is being strengthened through greater councillor involvement, effective partnership working and staff motivation and retention.
- 17 The Council has applied for a Corporate Assessment with a view to being recategorised. The inspection will take place during 2008.

What evidence is there of the Council improving outcomes?

- 18 Performance across services is generally improving. In 2006/07, at 63 per cent, the rate of improvement against national performance indicators was above the average for councils nationally. The proportion of indicators for which the Council was in the top 25 per cent, matched the 33 per cent average for English district councils.
- 19 The Council's vision to 'make Rochford the place of choice in the County to live, work and visit' is supported by six clear aims that reflect community strategy priorities and national priorities. These aims are to:
- provide quality, cost effective services;
 - work towards a safer and more caring community;
 - provide a green and sustainable environment;
 - encourage a thriving local economy;
 - improve the quality of life for people in our district, and
 - maintain and enhance our local heritage.

Progress has been made against most aims.

- 20 Services such as development control are more accessible and are delivering improved outcomes. Forums such as the new area committees effectively involve the public in the formulation of the local development framework. The Council is still amongst the best performers in reuse of previously developed land and in performance against the quality of planning checklist. Added to this it has secured significant improvements in the speed with which planning applications are determined. The service is more efficient and is effectively promoting sustainable development and protecting the environment.

- 21** The Council is securing improved housing provision for those on limited incomes. Development land that it owned has been allocated mainly to registered social landlords for affordable homes and specialist accommodation, such as a home for 30 frail elderly people. The housing stock transfer, successfully accomplished in autumn 2007, will deliver £40 million for major improvements and repairs for tenants over the next ten years. This is more than double what the Council estimates that it could have afforded and will help achieve in excess of the government's decent homes standards by 2010. A condition of the housing transfer is that an average of 50 affordable dwellings will be provided each year. The requirements regarding the number of affordable homes to be provided in private housing developments are being tightened, so that more people can afford to buy their own homes.
- 22** There has been a slight increase in the level of recycling with kerbside collection available to an increased percentage of households including flats, but progress has been slow. By the end of 2006/07 the Council had still not met its 2005/06 statutory recycling standard of 18 per cent. Current Council data indicates that this level has now been achieved but the Council remains amongst the worst performing 25 per cent.
- 23** The improvement in leisure and cultural facilities has been reflected by increased use. The proportion of adults participating in sport and active recreation or in related voluntary activity was below the average for district councils in 2006. However, an increasing number of children and adults are taking up the sporting and cultural outreach opportunities. Participation levels have risen from a total of 5,715 in 2005/06 to 7,288 within the first nine months of 2007/08. The Council is further improving provision, for example through the development of Cherry Orchard Jubilee Country Park. The Rayleigh Windmill heritage site and the Rayleigh Mill Arts and Events Centre are drawing in increasing numbers of visitors. Extended windmill opening hours have enabled about 4,000 visitors to enjoy the building during the current year. Annual visitor numbers were previously a few hundreds. Residents have greater opportunities to enhance their quality of life through the improved sporting and cultural provision.
- 24** Overall crime and disorder has been reduced significantly through partnership working. A letter from the government office in June 2007 congratulated the crime and disorder partnership for the level of reduction achieved. Rochford has the lowest crime levels in its family group. However, in some categories, such as vehicle-related crime, the level is currently above target and drug related offences have increased.

- 25 Some key services have not effectively supported the more vulnerable members of the community. The speed with which new housing benefit claims were processed was below average in 2006/07. The time taken to process change of circumstances improved from 21 days in 2005/06 to 16 days in 2006/07, but that still meant that the Council remained among the poorer performers. However, Council data indicates that an average of 10.4 days was achieved up to September 2007 and that speed of processing new claims has improved significantly, but accuracy has suffered slightly. The proportion of cases processed correctly matched that of the best performing district councils at 99 per cent in 2006/07, but in the first six months of 2007/08 this dropped to 98.4 per cent. Performance regarding the average length of stay in bed and breakfast accommodation, at 7.14 weeks, and average length of stay in hostel accommodation at 27.21 weeks was among the worst nationally in 2006/07. However, this was from a low number of cases and was distorted by one particular case. Council data indicates that homeless and vulnerable people are receiving a better service.
- 26 Performance in addressing equality and diversity issues has been slow, but is improving. An inspection in early 2007 judged access to services to be 'fair' but with 'uncertain' prospects for improvement. The Council has risen to this challenge. It has now achieved Level 2 of the national Equality Standard. Consultants are supporting its bid to achieve Level 3 by September 2008. The website has been redesigned, the citizen's panel has been refreshed and an access to services strategy has been drawn up, with input from customer focus groups. These actions, together with staff training on diversity and disability, are helping the Council to ensure that it is providing fair and equitable services to all groups within the community.
- 27 The Council performs adequately in terms of the use it makes of its resources and in securing value for money. Readiness to identify and implement more efficient, effective and economic ways of providing services is evident. For example in the development control service working practices, such as duty officer provision, are being reviewed and home working is being piloted. This is reducing pressure on accommodation as well as offering employees more flexible working arrangements

How much progress is being made to implement improvement plans to sustain future improvement?

- 28 Appropriate plans are in place to ensure that clear direction is set for the future development of the district. A long term vision is being drafted, with existing data and the outcomes of current consultation being used to ensure that it reflects the needs and wishes of local people. Concurrent development is helping ensure linkage with other plans such as the new local area agreement and the local development framework. Many aspects of the current corporate plan have already been fulfilled and a refreshed corporate plan, supported by the medium term financial strategy, is planned to commence delivery of the vision.

10 Annual Audit and Inspection Letter | How is Rochford District Council performing?

- 29 There is a clear understanding of the role the Council wants to play in Thames Gateway, identifying the 'green' aspect of the initiative as being that which sits most comfortably with the district's character. This integrates with current corporate aims for a green and stable environment, safe communities, improved quality of life and supporting the local economy through developing tourism.
- 30 Effective procurement is improving services. Contracts, such as those secured for environmental services, are outcome focussed, with the waste collection contract significantly increasing the potential for step change in recycling levels. The contract provides for kerbside weekly collection of mixed kitchen and green garden waste, together with alternate weekly collections of an expanded range of dry recyclable materials and of residual waste. The Council has realistic plans to achieve up to 40 per cent recycling/composting within a year of the new contract being in place.
- 31 Performance management is becoming increasingly embedded. The current corporate plan clearly sets out the Council's six main aims, how these are to be achieved and the measures to be used in judging success, although these are not quantified. Most staff have personal development reviews. Closer monitoring is leading to early identification and tackling of potential under-performance, for example in the benefits service and planning.
- 32 The Council is moving towards a leader and executive model and changes in the political structure are progressively increasing councillors' involvement and ownership. The area committees ensure that every councillor has an active and visible role and the executive committee is streamlining decision making. A review committee, chaired by the main opposition party, enables decisions to be challenged. Financial reporting has been made clearer and more accessible and councillors find performance monitoring reports generally helpful. This enables them to challenge plans and performance, for example by requiring clear delivery dates to be specified.
- 33 Relations between councillors and officer are good and staff are enthusiastic and motivated. Attendance awards are helping maintain the low levels of sickness absence and a career matrix enables staff to move up salary scales by gaining further qualifications. This encourages experienced employees to stay in the face of competition from larger neighbouring councils.

- 34** Capacity is enhanced by a range of partnerships and an integrated approach to working, both internally and with partners. Bringing together all environmental services has resulted in a more coherent approach. Partnerships exist with other councils on a range of services and areas of mutual interest. There is objective scrutiny of services through a 'mystery shopping' agreement with Castle Point and Southend. Partnership with the Thames Gateway South, the County Council and Southend has secured regional funding for a baseline economic development study for the airport and its environs. Work with parish councils and with the crime and reduction partnership has resulted in increased play and recreation provision for children and young people. A full time officer who provides a range of opportunities for young carers has been appointed by the local association of voluntary services and is supported by Council funding. Improved and increased levels of service have resulted from partnerships with the voluntary sector, parish councils and other agencies and councils.

Service inspections

- 35** No service inspections have been undertaken in this period.

Health Inequalities in Essex audit

- 36 The purpose of this audit was to assess current arrangements across Essex to reduce health inequalities; and examine future plans to improve life chances and reduce health inequalities. The audit involved all local authorities and PCTs in Essex, as well as the Fire & Rescue Service. As well as a document review, interviews and a survey, the audit included action planning workshops, involving representatives of all the audited bodies. The main conclusions were then shared with Essex public services Chief Executives.
- 37 The audit identified four main areas to be addressed:
- strategic approach;
 - information and joint planning;
 - delivery and monitoring performance; and
 - political involvement.
- 38 Partners recognised that a range of approaches to health inequalities is likely to be the most effective. Many health inequalities are local issues, needing local solutions. However, without a common overall strategic approach, with agreed local and Essex-wide priorities and a shared view of the importance of the agenda, joint planning will remain problematic, accountability unclear and difficult to performance manage.

Elected members need to have information and an understanding of the issues involved in health inequalities in order to provide the necessary political leadership. Elected members will need to make difficult political decisions on the focus and allocation of resources.

Local Area Agreement

- 39 As part of the 2006/07 plan we agreed to undertake a piece of work to look at the effectiveness and governance arrangements of the LAA across Essex.
- 40 Local Area Agreements (LAAs) are three year agreements which set out the priorities for a local area agreed between central government and a local area. The local area is represented by the local authorities, PCTs, Fire & Police services, the Learning & Skills Council, Local Strategic Partnerships and other local partners including the community & voluntary sector. LAAs are based on delivering national outcomes in a way that reflects local priorities.
- 41 The first Essex LAA was published in March 2006. It set 14 priorities. The aim was to focus on the needs of identified groups of service users and residents in a way that would lead to a step-change in the collective effectiveness of the whole public sector in Essex, particularly through more joint working between agencies at the frontline.

As the LAA is being revised in line with recent Government guidance, including the new national indicator set we have agreed to delay this work pending the new arrangements being put in place. Partners are seeking to use the opportunity to develop a more inclusive and effective approach that better reflects local priorities and the diverse needs of Essex. The revised targets will be based on the Joint Strategic Needs Assessment. It is due to be published as LAA2 in June 2008.

The audit of the accounts and value for money

- 42 Your appointed auditor has reported separately to the Audit Committee on the issues arising from our 2006/07 audit and have issued:
- an audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 25 September 2007; and
 - a report on the Best Value Performance Plan confirming that the Plan has been audited.

Use of Resources

- 43 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).
- 44 For the purposes of the CPA your auditor has assessed the Council's arrangements for use of resources in these five areas as follows.

Table 1

Element	Assessment
Financial reporting	1 out of 4
Financial management	2 out of 4
Financial standing	2 out of 4
Internal control	2 out of 4
Value for money	2 out of 4
Overall assessment of the Audit Commission	2 out of 4

(Note: 1 = lowest, 4 = highest)

The key issues arising from the audit

- 45** The key issues arising from the latest audit, as reflected in the above judgements where appropriate, are as follows.
- The overall Use of Resources assessment of Level 2 ('performing adequately') is consistent with the previous year, but represents a net improvement in overall arrangements because the criteria applied this year are harder than applied previously.
 - The financial reporting performance reflects both that criteria have become harder to achieve but also the challenges that have been faced nationally by local authorities in implementing the new financial reporting requirements, this including restating previous years' reported figures in the new format.
 - The Council has been assessed as performing adequately for achieving value for money and has begun to compare the quality and cost of services. Further progress is required in embedding the value for money culture throughout the Council.
 - Progress has been made in improving the Council's data quality arrangements, such as the approval of a data quality strategy. However, the processes require further embedding.

Looking ahead

- 46 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.
- 47 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.
- 48 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

- 49 This letter has been discussed and agreed with the Chief Executive. A copy of the letter will be presented at the appropriate committee in 2008. Copies need to be provided to all Council members.
- 50 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

Table 2 Reports issued

Report	Date of issue
Audit and inspection plan	March 2006
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Final accounts memorandum	September 2007
Annual audit and inspection letter	March 2008

- 51 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

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

Ian Davidson
Relationship Manager

31 March 2008