

# Annual Audit and Inspection Letter

Rossendale Borough Council

Audit 2007/08

March 2009



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## Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
  - any third party.
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# Key messages

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## Direction of travel summary

- Rossendale Borough Council is improving at a faster rate than other councils. Some 74 per cent of national indicators improved during 2007/08, well above the district council average. However, the Council has fewer indicators in the best performing quartile than the average council.
- Performance has improved in key service areas such as benefits, planning, recycling and street cleansing. Access to services is also improving.
- The economic downturn has adversely affected the progress of key regeneration projects such as the Valley Centre, but the Council is taking practical action to maintain momentum.
- The Council is contributing well to wider community outcomes. Crime fell significantly during 2007/08 and is on track to meet the 2008/09 target. Working with partners, the Council has developed a Healthy Workplace initiative to encourage local businesses to promote healthy lifestyles amongst their employees. The sustainable community strategy has recently been updated and includes a three year delivery plan.
- The Council is reviewing its leisure facilities in recognition that some of these are not sustainable or well used but this work is at an early stage. The criteria for future leisure services have been identified and will be used to develop a framework for facilities that are relevant to the needs of local people and that are affordable and sustainable.
- Value for money is improving but cost and performance data is not yet used consistently to review and challenge value for money across all services. The Council effectively increases capacity through joint working with others and has achieved revenue savings through a restructure of senior management.
- The Council has a good strategic framework to support future improvement. Staff morale has increased substantially over the past two years. Sickness absence rose during 2007/08 but remains below average.
- The Council has made very good progress in improving its arrangements for ensuring probity in the planning process since our previous audit review in 2002/03. There is a new sense of leadership in the Planning function that has engendered significant cultural change.
- Reducing health inequalities represents a major challenge facing health and local government bodies together with their partners across Lancashire.
- The economic downturn will provide additional pressures for the Council in relation to its finances and the delivery of its stated priorities.

### **The audit of the accounts and value for money**

- We issued an unqualified opinion on your accounts and a conclusion on your value for money arrangements to say that adequate arrangements were in place on 30 September 2008.

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### **Use of resources**

- Rossendale remained at an overall score of 2 for Use of Resources.

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### **Action needed by the Council**

- The Council should ensure that its ongoing review of its leisure provision focuses on achieving outcomes that represent value for money and are sustainable over the long term.
- The level of health inequalities across Lancashire remains a concern despite recent improvements to various organisational structures and partnership arrangements. The Council should ensure that it works closely with NHS trusts and other key partners across the borough in order to ensure that health initiatives are effectively co-ordinated and deliver outcomes.
- 2009 is proving to be a difficult year for all councils due to the national economic downturn. Pressures will increase further as the recession starts to bite. The Council should proactively manage its finances and other resources to deal with these pressures, particularly where costs and demands for services are increasing.

# Purpose, responsibilities and scope

- 1 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.
- 2 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.
- 3 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk). In addition the Council is planning to publish it on its website.
- 4 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.
- 5 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.
- 6 We have listed the reports issued to the Council relating to our 2007/08 audit and inspection work at the end of this letter.

# How is Rossendale Borough Council performing?

7 Rossendale Borough Council was assessed as 'Good' in the Comprehensive Performance Assessment carried out in 2007. 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

## Rossendale Borough Council – Direction of travel 2008

### What evidence is there of the Council improving outcomes?

8 Rossendale Borough Council was amongst the most improved district councils nationally during 2007/08 – some 74 per cent of national performance indicators improved, which is significantly above the average range. The Council was commended as one of the Most Improved Councils in the country at the annual Local Government Chronicle awards last year. However, the Council has some way to go before it matches the best in terms of outcomes: in 2007/08 it had 26 per cent of indicators in the best performing quartile, well below the average of 33 per cent for all district authorities.

## How is Rossendale Borough Council performing?

- 9 The Council is working well with other public sector partners to maximise regeneration opportunities in the borough. A new regeneration team - jointly funded with the County Council and the North West Development Agency (NWDA) - has been set up to progress a range of externally funded projects including public realm improvements in Haslingden and regeneration projects in Bacup. Rossendale Business Village has received funding approval from the NWDA and work is due to commence early in 2009 to develop managed office spaces.
- 10 The economic downturn has slowed progress on the regeneration of the Valley Centre in Rawtenstall, but the Council is responding positively to maintain the project's momentum. It is liaising with developer partners for the site and has agreed to change plans to substitute office for housing accommodation, resulting in the need for a revised planning application. A member of the Council's Executive Team is leading a project group with the developer and alternative funding opportunities are being explored. The Council is working with partners in the county to monitor the impact of the recession.
- 11 Performance in delivering affordable housing improved last year but remained low compared to other councils. The Council has an affordable housing policy and has secured funding for affordable housing with work on site to deliver 40 extra care units this year. Other current housing schemes include face lifting work to 200 properties in Bacup with associated environmental projects as part of the ELEVATE housing market renewal programme.
- 12 The Council has improved performance in key service areas such as benefits and planning. It is now processing most planning applications more quickly, although the time taken to process major planning applications is below average. The Council has improved housing benefit performance though this is from a low base. The average time to process new claims improved from 37.6 days to 25.9 days last year. The average time to process changes of circumstances improved as did the percentage of cases processed correctly.
- 13 The Council contributes to a number of projects in line with its priority 'Promoting Rossendale as a cracking place to live, work and visit'. A focal art point 'the Halo at Top o'Slate' is now in place to promote the borough. The first phase of the Adrenaline Gateway project was completed in summer 2008 and work on the second phase of the project is underway. Further funding has been secured including for the construction of competitive mountain bike trails. The Council provides funding for major events including the fireworks display and the Rossendale Alive Weekend. Both of these were successful last year in attracting 5,000 people. To encourage tourism and provide information for local residents the Council regularly refreshes its visitor and A-Z guides. Resident satisfaction with the area as a place to live has increased from 64 percent in 2006 to 75 percent in 2008.
- 14 Crime levels reduced in 2007/08 with overall reductions in priority crimes of 37.3 percent against a government target of 17.5 percent. Data for the first half of 2008/09 shows that the district is performing ahead of its expected contribution to the Local Area Agreement target to reduce serious acquisitive crime.

## How is Rossendale Borough Council performing?

- 15 Cleanliness of the local environment has improved in the past year and the Council has high performance for the absence of fly posting and graffiti. The Council engages well at a local level to deliver its priority of keeping the borough clean and green. The 'Pride in Rossendale' campaign which aims to develop pride of place supports environmental projects within each community as part of a wider scheme to encourage pride and ownership of local communities. As well as physical improvements that include floral displays, new bins and replacement benches the Pride initiative includes community clean-ups with 20 carried out in the past year.
- 16 The Council has improved waste management. Recycling has improved and at 34.3 per cent is above average when compared to other councils. The amount of waste the Council collects has reduced with performance among the best in the country. Although the cost of waste collection has increased this is still below average.
- 17 The Council has worked with the Primary Care Trust to secure funding for a new health campus in Rawtenstall. With partners it has developed a Healthy Workplace initiative which encourages local businesses to promote healthy lifestyles amongst their employees. The Council supports its own employee health through provision of blood pressure checks and smoking cessation classes. A draft Health and Wellbeing Strategy has been developed. This will provide a strategic focus for future work.
- 18 The Council has improved access to its services. It has improved its average time to respond to complaints from 41.1 to 22.8 days, from bottom to top quartile performance. To increase access to benefits the Council has introduced a 'take up' strategy. It has used customer profiling information to identify all customers, in Rossendale over 60, not currently claiming housing or council tax benefits but who may qualify and is contacting them to promote the take up of all benefits.
- 19 Customers now know what level of service they can expect from the Council. A full suite of service standards has been implemented and marketed. The Rossendale web site has been used to market customer service standards and these have also been published in the Rossendale Alive newspaper.
- 20 The Council has a good focus on cohesion. It provides grant funding for community events and projects to develop cohesive communities and has worked with faith communities to increase engagement. To ensure cohesion is properly considered in decision making and service delivery, the Council is widening its equality impact assessment process to include cohesion. With partners it is refreshing the cohesion action plan and the community engagement strategy and developing measures to assess the impact of activities.
- 21 The Council provides leadership for Lancashire wide work to develop cohesive communities. The Lancashire Chief Executives' Group has established a sub-regional partnership which consists of senior officers from the 15 Lancashire local authorities and the Lancashire Constabulary. It is chaired by the Chief Executive of Rossendale. The county wide partnership has been short listed for the Beacon Council status for their work on building 'Cohesive and resilient communities'.

## How is Rossendale Borough Council performing?

- 22 The Council is improving value for money by virtue of making improvements in service performance at broadly similar costs to last year. Following its recent senior officer restructure the Council intends to focus more attention on improving value for money and reducing council tax levels. The Council continues to make good use of external funding opportunities, particularly to help address historic deprivation issues in the borough through the ELEVATE housing market renewal programme. Cost and performance data is used to review and challenge value for money in certain areas, but this is not yet consistent across all services.

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

- 23 The Council has a good strategic framework to support future improvement. It has reviewed and revised key strategies and plans to ensure these are up to date and so provide a framework for service planning and delivery. With partners the Council has refreshed the sustainable community strategy. The revised strategy provides a long term vision for the area with three interconnected priorities of People, Places and Prosperity. These have supporting priority outcomes with associated success measures. The strategy also includes key transformational projects, for example the Adrenaline Gateway and the Rossendale Health Campus. A three year delivery plan brings together the action plans of all the theme groups.
- 24 An integrated economic strategy for Pennine Lancashire has been developed which provides direction for the Council's economic regeneration priorities and actions. A new community safety plan is in place and an East Lancashire alcohol harm reduction strategy has been developed. The Council's Corporate Plan, which is reviewed annually, reflects the priorities of the sustainable community strategy and is linked to the Lancashire Local Area Agreement and the Multi Area Agreement (MAA) for Pennine Lancashire. The Council is a member of the Shadow Board for the Pennine Lancashire Development Company being developed to deliver the MAA.
- 25 Performance management within partnerships is effective. The Rossendale Partnership (LSP) has a clear performance management framework which lists the desired outcomes of the sustainable community strategy with associated indicators against which performance will be measured on an annual basis. In total there are 41 indicators made up of a mixture of local, national and local area agreement indicators. Partnership thematic groups are refreshing their delivery plans to ensure they focus on achieving the indicators and outcomes in the strategy. To enable a more co-ordinated focus on culture, the Rossendale Partnership has set up a 'Cultural Board' to oversee the development and delivery of a sustainable Cultural Strategy for Rossendale. The Council has increased staff capacity to support this work.
- 26 The Council is making good progress in implementing its plans for neighbourhood based working. It has increased staff capacity for this work through the organisational review, creating a Communities team bringing together partnership and environmental staff. Over the past year a neighbourhood steering group of officers and councillors has established a framework for neighbourhood working. They have assessed what neighbourhood based structures and arrangements are already in place and what needs to be done in the future to review, revise and add to these.

## How is Rossendale Borough Council performing?

- 27 The Council has a strong commitment to developing neighbourhood plans and is preparing neighbourhood intelligence assessments for each neighbourhood forum area to provide a statistical context for these. Actions around community cohesion will be included in the developing neighbourhood plans. Developing neighbourhood plans will enable partners to tailor and implement the priorities of the sustainable community strategy in localities.
- 28 The Council is reviewing its leisure facilities in recognition that some of these are not sustainable or well used but this work is at an early stage and councillors have not yet agreed their preferred option for taking the review forward. They have agreed criteria for the council's leisure services and aim to develop facilities that are relevant to the needs of local people and that are affordable and sustainable.
- 29 The Council carried out an officer restructure last year to ensure a fit for purpose structure to deliver services. The restructure resulted in a slimmed down management structure and enabled the Council to make revenue savings of approximately £100,000. The current Chief Executive leaves the Council in April 2009; this may result in reduced senior management capacity until a replacement is appointed.
- 30 The Council effectively increases capacity through joint working with other councils, for example for pest control and health and safety services. A neighbourhood health worker, funded through the PCT increases capacity to deliver projects to deliver the Council's priority of improving health and well being.
- 31 The Council ensures staff have the skills they need through comprehensive training based on a good analysis of training needs. A management development programme is in place to embed management competencies with training modules on leadership issues – for example, communication and effective use of technology. Compulsory training is provided for front line staff on customer care.
- 32 The Council has been successful in attracting external funding to increase its capacity. It has secured £2.3m investment in housing from the Housing Corporation and has attracted funding to deliver the borough's play strategy. Working with the PCT the Council has been successful in securing £10m for a new specialist community health hub. Staff morale has increased contributing to capacity. The percentage of staff saying they feel valued by the Council increased from 7.5 percent in 2006 to 51 percent last year. However sickness absence has increased over the past year from an average of 6.96 days per employee to 8.7 days though this is still below average. The Council understands the reason for this and through clear sickness management processes is taking action to manage absence.

### Tackling health inequalities in Lancashire

- 33 Over the past year we concluded a wide-ranging review of arrangements focusing on how partners work collaboratively to reduce health inequalities (HI) across Lancashire. Average life expectancies across the county are similar to those for England and Wales where the gap between the most affluent and most deprived areas is 6.8 years but parts of Lancashire show much greater variation.

## How is Rossendale Borough Council performing?

- 34 Joint working is often challenging and health and local government bodies begin with different, sometimes competing, priorities. In addition, the need to develop healthier communities is closely linked to other priorities such as safer and stronger communities, sustainability and regeneration.
- 35 Our review found that despite progress in recent years, the county as a whole is not projected to achieve its Public Service Agreement (PSA) target to reduce HI, as measured by infant mortality and life expectancy at birth. Partner organisations in Lancashire have a clear commitment to tackling HI and the development of plans for 2008/09 and beyond is encouraging. However, some organisations and partnerships still lack coherent longer term strategies. These weaknesses are hampering effective partnership working and performance management. Scrutiny is inconsistently applied to health issues across the bodies we reviewed in Lancashire.
- 36 Directors of Public Health (DPH) across Lancashire are not making full use of their key strategic position and engagement with local health service providers has been limited. Community groups and service users are not consistently involved in the development of HI strategies.
- 37 We have recently received a joint response from all the organisations involved in the review which refers to the significant progress made since our field work was undertaken. However performance data shows that inequalities in health remain a challenge in several areas across Lancashire. We will continue to monitor progress against this key priority for the county.

### Probity in Planning

- 38 Planning decisions can have a huge impact on the public, not only on land values but also on important quality of life issues such as the physical environment and economic prosperity. For these reasons planning applications can become an emotive issue. This increases the need for the proper management of decision making and relationships with third parties.
- 39 During 2007/08 we carried out a review of Probity in Planning at Rossendale using a methodology developed by the Audit Commission. We also reviewed the progress made by the Council in addressing the issues raised in our previous report on planning in 2002/03,
- 40 The main messages contained in our report are outlined below.
- The Council has made very good progress in improving its arrangements for ensuring probity in the planning process since our previous audit review. The majority of actions set out in that action plan had been addressed, and action was in hand to deal with the remainder.
  - There is a new sense of leadership in the Planning function that has engendered significant cultural change. This has brought about improved performance in processing planning applications and securing Section 106 agreements which enable the local community to benefit from major development schemes.
  - Working relationships between Members, Officers and external stakeholders were much improved, and the Council was taking steps to engage more effectively with the local media.

## How is Rossendale Borough Council performing?

- However, there were still some areas for development. These included the need to finalise the Scheme of Delegation and Member Code of Conduct, update the Local Development Framework, and improve the reporting arrangements for Section 106 agreements.

### Ethical Governance workshops

- 41 Local authorities have an important task in reassuring the public that they maintain high ethical standards. They also need to respond to the changes in ethical standards and governance quickly as they occur.
- 42 During 2008 we facilitated two separate Ethical Governance workshops for Members and Senior Officers. We linked our work on ethical governance with our review of planning since a strong ethical governance culture is essential to underpin robust planning arrangements.
- 43 The workshops were well received by both Members and Officers and provided an opportunity to:
  - raise awareness of wider ethical governance issues as they affect Local Authority Members and Officers; and
  - explore ethical issues using a number of practical scenarios.

# The audit of the accounts and value for money

- 44 We reported separately to the Audit Committee on the issues arising from our 2007/08 audit in September 2008 and issued:
- our Annual Governance Report (AGR);
  - an unqualified opinion on your accounts and a conclusion on your value for money arrangements to say that adequate arrangements were in place; and
  - a report on the Best Value Performance Plan confirming that the Plan has been audited.
- 45 There has been a marked economic downturn since we issued our AGR in September 2008. Rossendale, in common with other councils, is facing significant ongoing financial challenges from factors such as falling income streams and increases in the demand for some of its services as the recession continues to deepen. However, revenue monitoring reports continue to predict that the Council will achieve its 2008/09 planned budget outturn.

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## Use of Resources

- 46 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).

- 47 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 2007/08	Assessment 2006/07
Financial reporting	2 out of 4	3 out of 4
Financial management	3 out of 4	2 out of 4
Financial standing	2 out of 4	2 out of 4
Internal control	2 out of 4	2 out of 4
Value for money	2 out of 4	2 out of 4
<b>Overall assessment of the Audit Commission</b>	<b>2 out of 4</b>	<b>2 out of 4</b>

Note: 1 = lowest, 4 = highest

- 48 Our Use of Resources report was discussed at the Audit Committee on 24 February 2009. This report highlights that Rossendale had remained at an overall score of 2 for Use of Resources in 2008 but the scores for Financial Reporting and Financial Management had changed as shown in Table 1.
- 49 Our report explains the reasons why these scores had changed and these are summarised below.
- **Financial reporting:** This score was increased in 2006/07 to level 3 to reflect that the quality of the Council's financial reporting had been recognised at the CIPFA/PWC Public Reporting and Accountability Awards. This score could not be sustained in for 2007/08 because no further notable practice had been achieved.
  - **Financial management:** We noted that there had been improvements in the compilation of the Council's Medium Term Financial Strategy, its links to other strategies and the consultation arrangements with external stakeholders.

### Data Quality (DQ)

- 50 The Council's overall management arrangements for data quality continue to improve and are now consistently above minimum requirements. Action being taken as part of the wider agenda to improve performance management continues to have a beneficial impact on data quality. Specific action to improve data quality is being taken on an incremental basis across the Council, including addressing recommendations in our previous reports. This demonstrates the Council's commitment to improving its data quality arrangements.

## The audit of the accounts and value for money

- 51 Arrangements to develop people and skills in relation to data quality continue to be strong, as does data use and reporting. Systems and processes have continued to improve and are now performing well. Also, the over arching Performance Management and Data Quality Strategy has formalised data quality governance arrangements which should provide the basis for consistency across the Council.
- 52 Our review and spot checks found that the Performance Indicators reviewed were fairly stated.

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# Looking ahead

- 53** 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.
- 54** 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.
- 55** From 2008/09, the auditors' assessment of use of resources will be based on new key lines of enquiry and will form part of CAA. Key lines of enquiry for use of resources were published in May 2008 following consultation. These reflect the needs of CAA and incorporate a number of improvements including: a clearer focus on value for money achievements and further emphasis on commissioning of services, outcomes for local people and partnership working.
- 56** The assessment is structured into three themes:
- managing finances: sound and strategic financial management;
  - governing the business: strategic commissioning and good governance; and
  - managing resources: effective management of natural resources, assets and people.
- 57** We hosted a workshop on 16 January 2009 for all bodies subject to Use of Resources 2009 in Lancashire to promote the new methodology which representatives from Rossendale attended. We will continue to work with the Council to ensure that the new methodology is applied effectively and efficiently.
- 58** 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.

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# Closing remarks

- 59 This letter has been agreed with the Chief Executive and the other Executive Directors. A copy of the letter will be presented at the first meeting of the Audit Committee in 2009/10. Copies need to be provided to all Council members by 31 March 2009.
- 60 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

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**Table 2     Reports issued**

<b>Report</b>	<b>Date of issue</b>
Audit and inspection plan	June 2007
Ethical governance workshop - Members	February 2008
Ethical governance workshop - Officers	April 2008
Annual governance report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Health inequalities report	October 2008
Probity in planning	December 2008
Use of resources report	February 2009
Data quality report	February 2009
Annual audit and inspection letter	March 2009

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- 61 The Council has taken a positive and constructive approach to audit and inspection work, and we wish to thank the Council's staff for their support and cooperation during the audit.

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**Availability of this letter**

- 62 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.

**Tom Keena**  
**Comprehensive Area Assessment Lead**

**Clive Portman**  
**District Auditor**

March 2009

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# The Audit Commission

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

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

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

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For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

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