

Annual Audit and Inspection Letter

March 2008



Annual Audit and Inspection Letter

Rossendale Borough Council

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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 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.

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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 main messages for Rossendale included in this report are as follows.

Council performance - Direction of Travel

- 2 Following a corporate assessment inspection in July 2007, Rossendale Borough Council is now categorised as a GOOD council under the Comprehensive Performance Assessment (CPA).
- 3 Good progress has been made in priority services such as recycling, benefits and planning. Local plans for regenerating communities are showing good progress.
- 4 The Council's approach to community engagement and customer service is much improved but user satisfaction, though much improved, is still relatively low overall.
- 5 Partnership working is beginning to show real community benefits, for example in reduced crime levels across the borough and a concerted drive to improve health inequalities.
- 6 The Council is effectively engaged in sub-regional partnerships aimed at the regeneration of the Pennine Lancashire area and improved working with the County Council.

Health Inequalities (HI)

- 7 Our initial findings show that health and local government bodies across the county are investing time, effort and money to address the complex challenges in Health Inequalities. However, there is not a consistent model or strategic regional approach to reducing the gap in HI. Further work is scheduled to take forward this study during 2008/09.

Local Area Agreements (LAA)

- 8 The Council and its district partners across the county are making good progress in supporting the Lancashire LAA. The community strategy and corporate plans reflect and complement the LAA.

Data quality

- 9 We concluded that the Council's overall management arrangements for ensuring data quality were operating well. Action taken as part of the wider agenda to further improve performance management had impacted beneficially on data quality. The Council is committed to further improving its data quality arrangements.

Accounts and value for money

- 10 We issued an unqualified opinion on your accounts on 28 September 2007 and noted that further improvements in the standard of working papers provided in support of the draft statements had been achieved.
- 11 We are required to reach a conclusion to assess whether the Council has in place adequate arrangements to achieve value for money through the assessment of 12 specified criteria. We are able to place reliance on much of our work carried out as part of the Use of Resources assessment when reaching the VFM conclusion.
- 12 We concluded that Rossendale had adequate arrangements in place to secure VFM.

Use of Resources

- 13 Rossendale continues to perform adequately in the way it manages its use of resources having again being assessed at a level 2. However, a range of improvements are required if it is to improve its rating.

Action needed by the Council

In relation to the Direction of Travel

- Maintain the Council's focus on service improvement as plans for neighbourhoods are developed.
- Engage with sub-regional partners to progress regeneration and economic plans for Pennine Lancashire.
- Use consultation and community engagement mechanisms to analyse low user satisfaction levels and address the issues that contribute to low satisfaction.

In relation to Health Inequalities

- Work with partners to develop a strategic and operational approach to the reduction of health inequalities both in Rossendale and the wider East Lancashire area.

In relation to Local Area Agreements

- Continue to work with local partners to ensure community and corporate plans continue to support the Lancashire Local Area Agreement

In relation to Data Quality

- Continue to work with partners to agree and implement standards for sharing of data.
- Implement effective business continuity plans for systems critical to performance management and data quality.

In relation to use of resources

- Develop linkages between the MTFS and other internal strategies and plans as appropriate, eg human resources and IT.
- Expand arrangements for monitoring the financial performance of all relevant partnerships.
- Develop a benchmarking strategy, and designate a senior officer to be responsible for its effective implementation.
- Review the revisions to the use of resources key lines of enquiry and ensure that the Council can demonstrate compliance against these new and revised requirements for 2008.
- Ensure that the Council has effective arrangements in place to meet the challenge and requirements of the new performance assessment framework under the Comprehensive Area Assessment.

Purpose, responsibilities and scope

- 14 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
- 15 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.
- 16 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.
- 17 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.
- 18 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.
- 19 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 Rossendale performing?

- 20 Rossendale was assessed as GOOD in the Comprehensive Performance Assessment (CPA) carried out in 2007. The Council has worked extremely hard over the past three years to address the problems faced in all area of its business highlighted in our previous assessment in 2004.
- 21 The Council has an ambitious programme of improvement, which is based on a well-developed and clear understanding of local needs. Its vision, which it shares with partners, is to make Rossendale 'a cracking place to live'. The Council demonstrates a firm resolve to improve the quality of life for local people and visitors.
- 22 These assessments have been completed in all district councils and we are now starting to update 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

Direction of Travel report 2006/07

Summary

- 23 Following the Council's request to be re-categorised under the Comprehensive Performance Assessment (CPA) framework, the Audit Commission carried out a corporate assessment inspection of the Council in April 2007. Rossendale BC was subsequently re-categorised as a GOOD council in July 2007. This represents a considerable achievement for the Council since it had previously been assessed as POOR in 2004. Rossendale was therefore confirmed as one of the most improved councils in the country.
- 24 Since the corporate assessment, the Council has continued to make progress against a number of priority areas, including environment services, planning and benefits administration. However, these improvements are sometimes from a low base.
- 25 User satisfaction with the Council has improved but, in common with most neighbouring authorities in East Lancashire, it remains relatively low when compared with district councils nationally. Despite this, the Council's approach to community engagement and customer service is much improved.
- 26 Partnership working is an increasingly strong element of the Council's activities. Crime levels are down and the Council together with health partners to improve levels of health and reduce health inequalities across the borough. The Council also plays a much more active role than previously in sub-regional and county-wide partnerships. Good progress has been made on projects directed towards the regeneration of the borough and East Lancashire.
- 27 Services in Rossendale are improving more quickly than the average rate for other district councils. The approach to securing value for the money the Council spends is improving and the Council is delivering efficiency savings in excess of its targets.

Improvement in priority areas

- 28 The Council identified five main priorities for 2007/08 to support the achievement of corporate objectives.

Keeping our borough clean and green

- 29 Recycling and composting for household waste improved considerably from 23.75 per cent to 28.14 per cent in 2006/07. Whilst this level was still below the average for all councils, the Council's latest (un-audited) performance data shows that recycling has continued to improve, reaching 38 per cent by October 2007. Waste levels are now relatively low - 376.2kg per head in 2006/07 - and compare well with the best performing councils. Keeping the borough clean and green is a key strand of the Council's priorities for the local environment.

- 30 The Council has focused activity well on improving the local streetscene through the work of the Neighbourhood Environment Action Teams. Performance on street cleanliness improved in 2006/07 and is now about average. The percentage of land littered to a significant or heavy extent reduced from 18 per cent to 12 per cent in 2006/07. Enforcement powers are being used effectively to clean up eyesore sites in the borough.

Delivering regeneration across the borough

- 31 One of the drivers for this priority is the recent Government analysis of deprivation in England and Wales. This shows that Rossendale remains the 92nd most deprived borough. Other neighbouring boroughs in East Lancashire have seen alarming increases in their relative level of deprivation.
- 32 To help address the sub-regional issues that contribute to high levels of deprivation, the Council is working actively with partner councils and other public sector bodies across East Lancashire and the county. For example, Rossendale has seconded the Executive Director of Resources on a part time basis to work on the improvement and efficiency strategy for Lancashire. The Council has also led on locality planning and improvements to the two-tier system of local government in the county.
- 33 Supporting regional initiatives, a number of significant local projects further support the Council's plans for regeneration in Rossendale. A planning application has now been approved for the redevelopment of Rawtenstall Town Centre and the Council is working with Accrington and Rossendale College to develop a new facility in Bacup targeting the needs of young people not in education, employment or training. The Council is developing a strategy for the borough which will bring all local economic activity together including these projects.
- 34 The housing market renewal programme – Elevate - continues to make good progress. The Council is on track to deliver 100 property facelifts and 24 group-repaired properties by the end of March 2008. Following the transfer of the Council's housing stock, 20 new affordable homes opened in October 2007 for rent on a former council owned site.

Promoting Rossendale as a cracking place to live and visit

- 35 Work has progressed to promote Rossendale as a place to live, work and to visit. The Council is promoting the area as an extreme sports attraction with the Adrenaline Gateway project, including the development of mountain bike trails at Lee Quarry. The panopticon (Halo) project has brought £540,000 of regeneration funding for this landmark project to promote the borough.

Improving health and well being across the borough

- 36** The Council has worked closely with the Primary Care Trust to develop proposals for a substantial investment in health improvement through the establishment of a Rossendale Health Campus. This is intended to provide a birthing centre, an urgent care centre and a range of primary and community health facilities together on one site. Further work with partners has helped to develop a healthy communities scheme focussed on healthy workplaces. These are helpful contributions to the community priority for improving health and well being.

Delivering quality services to customers

- 37** Planning applications are now being processed much more quickly. However the performance of the Council in dealing with major applications is still only comparable with the poorer performers. The processing of minor applications improved in 2006/07 and performance on these and in processing 'other' applications is now above average. Speed of processing minor applications has continued to improve during 2007/08.
- 38** Processing times for benefits claims improved slightly in 2006/07. The time taken to deal with new claims was 38 days in 2006/07 against 40 days the previous year. However the impact of the Council's new outsourcing arrangements for this service is now beginning to deliver better performance with an improvement of 29 per cent during the current year.
- 39** In order to assess the Council's 'direction of travel', the Audit Commission uses a selection of performance indicators to assess changes in relative performance and improvement compared to other councils. This analysis shows the comparative level of improvement for Rossendale to be significantly higher than the average. For this council, 68 per cent of indicators improved between 2005/06 and 2006/07 against an average range for district councils of 57 to 59 per cent. However, the proportion of indicators which place the Council in the best performing District Councils is below average at 21 per cent against an average of 33 per cent for other councils.
- 40** User satisfaction with the Council and its services remains comparatively low. Overall satisfaction with the Council improved from 27 per cent in 2003/04 to 35 per cent in 2006/07. This is a considerable improvement but from a very low base and therefore still represents relatively low satisfaction when compared with other councils.
- 41** Satisfaction with parks and open spaces, sports and leisure facilities, theatre and concert halls, waste collection and planning are poor whilst satisfaction with museums and galleries is just above average. Satisfaction with cleanliness of public space has improved significantly, but it is still comparatively poor. Satisfaction with recycling improved in 2006/07, but is below average. So whilst some progress has been made overall, the Council still has much to do to engage local communities in its improvement journey.

Contributions to wider community outcomes

- 42 Good progress has been made in developing the Council's contribution to wider community outcomes. It has continued to support the development of an effective Local Strategic Partnership (LSP) including the establishment of performance management to support the delivery of the community strategy.
- 43 The Council has made a significant contribution with key partners towards reducing crime and the fear of crime in Rossendale. Crime has reduced by 12.4 per cent and the Home Office has recognised the effectiveness of the local Crime and Disorder Reduction Partnership. Crime levels continue to reduce with performance considerably in excess of Public Service Agreement targets.

Inclusion and accessibility

- 44 Customers are finding it easier and quicker to contact the Council and they report higher levels of satisfaction with the outcome of their queries. Telephone response performance shows 87 per cent of calls were answered within the 20 second target compared to 67 per cent previously. Users of the One Stop Shop reported higher levels of satisfaction following their visits. The Council's website is accessible and regularly updated. These improvements reflect the Council's aim to be responsive and proactive to meet the needs of customers.
- 45 The Council is improving its approach to equality and diversity. Support for this community priority includes a councillor champion, training in equalities and diversity, equality impact assessments and equality groups. Level three of the Local Government Equality Standard is planned for 2007/08. The development of neighbourhood management is directed towards making services more responsive to local communities.
- 46 Community engagement is strong. The Council has a comprehensive consultation strategy and uses different approaches to gather local views including those from black, minority ethnic and disabled communities. A variety of consultation approaches have been used in developing housing strategies and policies for vulnerable people. The Council is an active participant in a customer profiling project involving several councils led by the Improvement and Development Agency.
- 47 The approach to community cohesion is positive. The Chief Executive leads a county community cohesion group. The Council is working with partners on cohesion activities and is developing its approach to tackling violent extremism.

Value for money

- 48 The Council provides adequate levels of value for the money it spends. Services are generally above average in cost with mixed but improving performance overall. Council Tax increases are low compared to other councils. The Council's effective approach to prioritisation demonstrates improvements in services where investment has been targeted, for example in recycling, street cleansing and crime reduction.
- 49 Arrangements for managing and improving value for money are also assessed as adequate and the Council is exceeding its corporate savings targets for efficiencies. The Council's improvement planning process challenges value for money and is underpinned by a rolling programme of fundamental service reviews. However the use of data and targets to review and assess value for money is not consistently applied across all services.

Improvement planning and sustaining future improvement

Quality of improvement plans

- 50 The Council has developed with its partners a clear long term Community Strategy Rossendale Alive. The strategy expresses a vision for Rossendale supported by eight strategic objectives. The Council's strategic and operational plans support the strategy and the Local Area Agreement for Lancashire.
- 51 The corporate plan sets out responsibilities, key actions for delivery and challenging targets with defined outcomes. This is a good basis to monitor activity effectively and to measure outcomes and progress against priorities. Reports on progress against the plan are considered by the Cabinet, the Executive and by the Council's Programme Board. It provides the framework against which services develop their business plans.

Implementation of improvement plans

- 52 The Council's performance management framework allows councillors and managers to receive regular reports on key indicators. Councillor involvement in reviewing and challenging service performance is improving, helped by a recent reorganisation of the scrutiny function.
- 53 The Council is delivering against improvement plans. Of the actions set out in the Corporate Plan, 80 per cent were completed as at March 2007. In addition 65 per cent of indicators exceeded targets.

Capacity

- 54 Rossendale is a relatively small council but is developing its capacity well through effective partnership working, dealing with sickness absence, investing in staff and councillor development and sound financial management.

- 55 The development of the partnership with Capita to deliver Revenues, Benefits and Customer Contact Services is a significant development for the Council which is now beginning to deliver service improvements. Very good progress has been made in addressing the level of sickness absence. In 2005/06 this reached an average of 13.53 days but that figure has reduced to 6.96 for 2006/07, a level of performance which places the council amongst the best for this indicator. Training and development for councillors and staff is a strength. Investor in People accreditation has been achieved and the Council is tackling the issue of equal pay with a job evaluation process nearing completion.
- 56 The Council has built up its financial reserves over time and developed the financial capacity to deliver its priorities. Plans are being considered to address identified future financial pressures and additional funds and expertise has been accessed to address work on housing market renewal. A new regeneration team has been developed, funded jointly with Lancashire County Council and the North West Development Agency.

Arrangements for securing continuous improvement and corporate governance

- 57 Processes have been used effectively to drive improvement in previously poorer performing services such as benefits and planning. There is now a strong performance culture in the Council with established procedures to monitor the Council's and partnership performance using the Covalent performance management system. Integrated performance reporting is being introduced which includes information on progress on corporate plan actions, performance indicators, key financial results, risks and complaints.
- 58 The Council has appropriate arrangements in place to ensure probity in the conduct of its business including a standards committee with an independent chair and relevant codes of conduct and registers

Looking forward

- 59 The Council has been through a significant improvement journey, culminating in a GOOD corporate assessment rating in 2007. Whilst in many respects the Council is now back on track, there remains a number of significant challenges to be addressed. These include low levels of user satisfaction and the delivery of ambitious plans to regenerate the borough within the wider context of regeneration and economic development across Pennine Lancashire. The Council is engaged with partner councils in the sub-region to develop a joint approach to these issues and to improve two-tier working with Lancashire County Council. Over the next year we expect to see some outcomes from this work as the Council re-directs its focus towards communities, places and neighbourhoods.

Other reports

- 60 We have undertaken a number of audit studies to support our value for money conclusion. During the year these included work on the approach to addressing health inequalities across the county and the Council's contribution towards the Lancashire Local Area Agreement.

Health Inequalities

- 61 In our audit plan for 2007-08 we stated our intention to undertake a study of Health Inequalities (HI) across Lancashire to include councils, primary care trusts and other stakeholders. HI is an issue for this borough and the county of Lancashire generally. There is significant variation within the borough and the county area on key measures of health such as:
- average life expectancy;
 - death by suicide and/or by accidents;
 - infant mortality rates; and
 - cancer, heart disease and stroke rates.
- 62 Our initial findings show that health and local government bodies across the county are investing time, effort and money to address the complex challenges in HI. However, there is not a consistent model or strategic regional approach to reducing the gap in HI. Activities suffer from the lack of a robust planning and project management framework and there is limited performance management of HI specific indicators. As a result there is a high risk that the investment will not help reduce the HI gap across the county over the next three years.
- 63 Health partnerships tend to develop individual initiatives but a lack of project management and performance reporting to cabinet/board level is preventing progress. HI information is available and being used to target resources towards deprived communities and groups. Better leadership on public health, and identification of HI champions at local level would facilitate more progress.
- 64 Our second phase of work, to be conducted in 2008-09, will be directed towards assisting organisations to develop co-ordinated strategies in order to ensure their corporate and partnership resources are used more effectively. This work will be aligned with HI developments within individual councils including the Council, health bodies and other significant stakeholders such as Government Office North West and the Department of Health.

Local Area Agreement

- 65 Our review, undertaken in Autumn 2007, concluded that there is a strong, shared commitment to developing targets, systems and structures to make sure that the Local Area Agreement (LAA) delivers good outcomes for local people across the County. Agreeing and delivering an LAA in a county as large, complex and diverse as Lancashire is a huge challenge. The County Council, Lancashire district councils and other partners recognise this and are rising to the challenge.
- 66 This commitment is bringing some real benefits in terms of improved partnership working, more productive relations between district councils and the County Council and greater consensus around what is important for the diverse communities that make up the county. The LAA has informed and improved community leadership locally and driven greater acceptance of joint working.
- 67 The LAA focuses on increased life expectancy, improving life chances, sustainable Lancashire communities and narrowing the gap between the most and the least disadvantaged. The overarching aims and targets are clear and were agreed following consultation with the wide range of partners involved.
- 68 The partnership is maturing and becoming more established. Leadership is developing well. Arrangements comply with LAA terms and conditions and statutory requirements. The Internal Audit function of the County Council plays a key role in assurance of arrangements.
- 69 The County Council is investing substantial capacity into building good governance and accountability. As a result some important building blocks are in place including good systems for performance monitoring and management. Others such as arrangements for financial management are developing well.
- 70 There has inevitably been a strong focus in the first phase on setting up systems and delivery chains. There is currently a risk of delivery mechanisms and processes becoming overly complex and bureaucratic so that the capacity of partners to participate in the range of processes, meetings and groups is strained.
- 71 There is the potential to use the expertise and capacity available in district councils more efficiently. For example drawing on their experience of managing Neighbourhood Renewal Funding. This would help to reduce the substantial capacity burden on the County Council.
- 72 Arrangements for decision making have been agreed but in some areas there is a lack of transparency. For example in relation to allocation of funds. The decisions of the steering groups and the performance group need to be more clearly stated and better communicated so that the rationale behind them can be understood.
- 73 Governance arrangements for delivery of county targets at a district level are not yet in place. There has been slow progress in drafting and agreeing suitable service level agreements and contracts. This means that accountabilities, responsibilities and resources are not clearly defined. It currently presents a risk to delivery.

- 74 The County Council and the leadership of the LAA are maintaining momentum around delivery and have gained the commitment of partners despite some of these problems of processes.
- 75 District councils have revised their community strategies and corporate plans to reflect and integrate the LAA. Local community strategies and Ambition Lancashire are not currently well integrated. The county vision is not well linked to local visions. The timing of the development of the LAA meant that it is also not well aligned with Ambition Lancashire. This has been recognised and the County Council has driven a review of the structure of the county LSP and of Ambition Lancashire.

Data Quality

- 76 During the year we undertook a review of the Council's data quality arrangements. We concluded that the Council's overall management arrangements for ensuring data quality were operating well. Action taken as part of the wider agenda to further improve performance management had impacted beneficially on data quality. Also specific work to improve data quality had been undertaken to address recommendations in our previous report. This demonstrates the Council's commitment to improving its data quality arrangements.

The audit of the accounts and value for money

- 77 As your appointed auditor, I have reported separately to the Audit Committee on the issues arising from our 2006/07 audit and have issued my audit report on 28 September 2007, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate.

Use of Resources

- 78 The findings of the auditor are an important component of the CPA framework and the VFM assessment. 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).

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

Table 1

Element	Assessment
Financial reporting	3 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)

- 80 A separate Use of Resources report was issued in January 2008. This report highlights the key issues arising from the audit and specific areas for improvement. We have summarised the key messages and key actions required by the Council at the beginning of this report.

Best Value Performance Plan

- 81 The Council's Best Value Performance Plan complied with statutory requirements and we issued an unqualified opinion in December 2007 and made no statutory recommendations.

Looking ahead

- 82** 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.
- 83** 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.
- 84** 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

- 85 This letter has been discussed and agreed with the Chief Executive and the Director of Resources. A copy of the letter will be presented at the Council meeting on 26 March 2008. Copies need to be provided to all Council members.
- 86 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	June 2006
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Auditor's Report on Best Value Performance Plan	December 2007
Use of Resources 2007	January 2007
Data Quality report	February 2008
Annual audit and inspection letter	March 2008

- 87 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

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

Michael Thomas
District Auditor

Tom Keena
Relationship Manager

March 2008