

Annual Audit and Inspection Letter

March 2008



Annual Audit and Inspection Letter

Rutland County 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.

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- auditors are appointed independently from the bodies being audited;
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The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and 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 Our Direction of Travel judgement is that Rutland County Council is improving well. It is making good progress against most of its priorities, there has been improvement in a wide range of performance indicators, and performance management arrangements and improvement planning have recently been enhanced.
- 2 Overall the Council is providing service levels that are above that of most other councils, with cost per head below the national median. However performance in respect of recycling (low percentage) and waste collection (high tonnage collected per head) is significantly worse than that of other councils. Housing services remains a weaker area and hence the Council remains rated as a 1 star council under Comprehensive Performance Assessment.
- 3 The 'Big Build' poses a number of challenges that must be addressed in order to achieve a successful outcome - not only financially, but also in terms of the reputation of the Council. There are a number of key issues that must be addressed to ensure that realistic plans are delivered with maximum local support and involvement.
- 4 For the year ended 31 March 2007 the audit opinion was unqualified and the Council's arrangements for managing use of resources improved with our overall assessment improving from 2 (adequate performance) to 3 (performing well). The Council has taken action on lower performing areas of risk and performance management.
- 5 Looking to the future, the Comprehensive Area Assessment will recognise the importance of councils in leading and shaping the communities they serve. All councils will need to prepare for the introduction of new International Financial Reporting Standards.

Action needed by the Council

- 6 Maintain the momentum gathered over the last twelve months in a number of areas which have resulted in the positive direction of travel report and ensure they begin to impact significantly on the weaker performing areas of housing and recycling.
- 7 Ensure the 'Big Build' is project managed successfully to achieve the desired outcomes.
- 8 Ensure the Council has the necessary arrangements in place to capture the necessary information to allow it to comply with the introduction of new International Financial Reporting Standards.

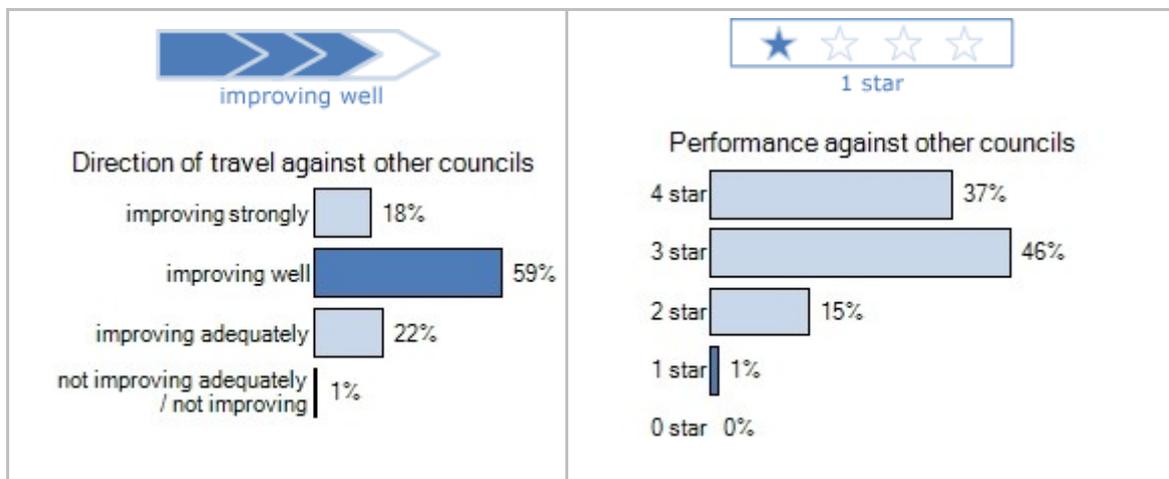
Purpose, responsibilities and scope

- 9 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.
- 10 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 make recommendations, where appropriate, to assist the Council in meeting its responsibilities.
- 11 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.
- 12 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.
- 13 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.
- 14 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 Rutland County Council performing?

- 15 The Audit Commission’s overall judgement is that Rutland County Council is improving well and we have classified Rutland County Council as one star in its current level of performance under the Comprehensive Performance Assessment. These assessments have been completed in all single tier and county councils with the following results.

Figure 1



Source: Audit Commission

- 16 The detailed assessment for Rutland County Council is as follows.

Our overall assessment - the CPA scorecard

Table 1 CPA scorecard

Element	Assessment
Direction of Travel judgement	Improving well
Overall	1 star
Corporate assessment/capacity to improve	2
Current performance	
Children and young people*	3
Social care (adults)*	3
Use of resources*	3
Housing	1
Environment	3
Culture	2
Benefits	4

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

- 17 The CPA scoring arrangements determine that a Council with a service area which scores 1 cannot be assessed as more than a 1 star council overall. Rutland has a housing score of 1 and is therefore categorised as 1 star.
- 18 It is important to recognise the different but complementary role played by the direction of travel judgement, which is about how well the Council is improving and the Council's capacity to enable improvement in the future. This should be read alongside the overall CPA star rating which gives an assessment of how well services are provided currently.

The improvement since last year - our Direction of Travel report

- 19 The Direction of Travel summary statement text is set out below and is expanded on in the subsequent paragraphs.

Rutland County Council is improving well.

Rutland is making good progress against most of its priorities. Improved learning disability services and helping vulnerable people live independently have strengthened adult social care significantly and outcomes for children and young people remain strong. Its weaker areas are housing and environment - particularly recycling.

It has improved in a wider range of performance indicators than most other councils even though many of them already indicate above average performance. Value for money is above average.

Improvement planning has been enhanced. Investment in performance management is resulting in most targets and milestones being met. Plans to deliver the 'Big Build' project at the Vale of Catmose site are on track.

Robust plans exist to address some of Rutland's weaker services. A new waste contract has been finalised, focused on delivering kerbside recycling throughout the county. The Council's housing landlord partner is starting to improve customer service.

Within key services capacity to improve is positive and the Council is strengthening its corporate approach to improvement by installing capital and risk management strategies although these will take time to embed.

What evidence is there of the Council improving outcomes?

- 20 Rutland is performing well against national performance indicators. In 2006/07 65 per cent of a basket of Audit Commission indicators improved – which is above the national average. 39 per cent of indicators are in the top quartile and 53 per cent of indicators are above the national median. Satisfaction levels are finely balanced between those above and those below the national median and show no significant changes between 2003/04 and 2006/07 when compared to other authorities. The Council's overall improvement rate is significantly higher than it was in 2005/06.

- 21** The Council continues to perform well against its priority of developing a ‘brighter future for all’. National indicators show that 91 per cent of those relating to children and young people are amongst the top 25 per cent of councils nationally. The 2006/07 Ofsted Annual Performance Assessment (APA) gives the authority a grade three out of four rating. It has assessed Rutland’s Children and Young People’s services as delivering good (grade three) outcomes in contributing to children’s health, levels of safety, enjoying and achieving, promoting enjoyment , promoting economic well being and grade two in making a positive contribution to well being. Services for 14 to 19 year olds are also good and improving and the Council has the third highest performing primary schools in the country. Outcomes for children and young people experiencing the Council’s services are comparatively good.
- 22** Rutland is sustaining good progress against its ‘to care for all’ priority. The 2007 Commission for Social Care Inspection (CSCI) Annual Performance Assessment found that the Council is delivering good outcomes within adult social care for improved health and emotional well-being, improved quality of life, making a positive contribution, increased choice and control, and maintaining personal dignity and respect. Excellent outcomes are being delivered in promoting economic well-being and adequate outcomes in relation to freedom from discrimination or harassment. The Council has delivered some significant improvements to adult social care including the Rutland Care Village working in partnership to provide a mix of private and social residential care; success in enabling more people to live at home; and the development of a learning disability service. The Council's improvement in this area is reflected by its improvement rate being 17th out of 150 authorities in 2006/07.
- 23** The Council is progressing well in delivering its priority ‘to develop a safer stronger community’. Surveys reveal a reduction in the number of people who perceive that anti-social behaviour is a problem from 26 per cent in 2003 to 12 per cent in 2006. Crime reduction targets were met for theft from vehicle, criminal damage, theft of vehicle/cycle, wounding, common assault, robbery and theft from person. Roads in the county are comparatively safe; most PIs show that the number of accidents with casualties is falling. Overall Rutland is a safe place to live.
- 24** The Council has successfully enabled the delivery of the Oakham by-pass on time and within budget. The £12 million road opened in January 2007 and the Council has supported this by close consultation with local businesses to improve the town centre. This initiative is closely linked to its priority of developing the economy and infrastructure.

- 25 Access to Rutland's services is improving adequately. Improvements include an increase in the number of planning applications submitted on-line, a new telephone payment and web payment service for housing rent and improved ICT within libraries. All benefits services' processing indicators are in the top quartile and improving, access for people with disabilities at pedestrian crossings is above the median and improving, as is ease of use for pathways. The 2007 CSCI APA found that the Council is good at offering users choice and control within its adult social care services. However overall electronic access to services is not improving: the Council is amongst the worst councils nationally and is not meeting all of its customer services targets including call answering times and resolution.
- 26 The Council is making mixed progress in delivering its priority 'to develop an active and enriched community'. It has delivered some facility improvements to its cultural services including a refurbished swimming pool and improvements to the museum courtyard and riding school. 2006/07 performance indicators reflect mixed outcomes and progress with comparatively high levels of satisfaction for libraries and museums and galleries but below the national median for sport and leisure facilities and parks and open spaces. 2007 Sport England data indicates physical activity levels are comparatively high but volunteering is lower than in other areas. Levels of satisfaction have not significantly improved since 2003/04. Rutland's cultural services show inconsistent levels of performance.
- 27 There are some statutory services where progress is significantly below that of other councils. Rutland is amongst the worst authorities nationally at recycling and the amount of waste collected and its cost per head are increasing although waste to landfill has been slightly reduced. Satisfaction with cleaning is comparatively high but low for recycling. Most of the Rutland's housing performance indicators are below the national median including the percentage of non-decent homes, response to repairs and re-let times. Tenant satisfaction is mixed and data quality issues mean that it is not possible to fully track progress in housing.
- 28 Value for money is being maintained at a good level. The Council has achieved level 3 in 2007/08 for value for money within its Use of Resources assessment – the same score as last year. The Council's costs are comparatively low particularly in the priority areas of children and young people and adult social care services. The Council has a good track record of delivering its efficiency targets and has robust plans to continue this in 2007/08. It has delivered significant savings through business re-processing within the Children and Young People's directorate and sustained good performance levels. Options for improving value for money are considered particularly through procurement and shared services. Overall the Council is providing service levels that are above that of most other councils, with cost per head below the national median.

How much progress has been made to implement improvement plans to sustain future improvement?

- 29** The Council has made significant enhancements to its improvement plans. The Council has agreed a clear set of strategic aims and objectives which form the basis of its performance management framework supported by a Corporate Improvement Plan and Strategic Delivery Plans. The plans include clear targets covering key areas, are sufficiently detailed, include resources implications and have been widely communicated throughout the organisation.
- 30** Robust plans exist to significantly improve some of Rutland's weaker services. The Council has carried out a thorough procurement process and allocated additional resources for waste and recycling. A new contractor has been appointed and will start in April 2008. Implementation of kerbside recycling throughout the county is an integral part of the new contract as is reaching and exceeding government recycling targets. In 2006 the Council appointed Spire Homes as its housing landlord partner. Customer service is improving and the contractor has clear plans to continue improvements to responsive repair times. It is however less certain how the Council will deliver its aspirations to exceed decent homes standards because plans to carry out a stock options appraisal are at an early stage.
- 31** The Council is getting better at reaching its own targets. In 2005/06 the Council missed most of the targets in its Best Value Performance Plan. In 2006/07 the Council met over half its targets, which were mostly met for environment service, planning/transport, adult social care, and culture. It mostly did not meet targets for corporate services, housing/homelessness and children and young people (although these were set at high levels). Good progress is being made delivering 2007/08 plans. A cabinet report for the first half of the year indicates that 63 per cent of performance indicator targets are being met. The majority of key milestones are on schedule as are the Local Area Agreement (LAA) targets. Most of the targets are challenging and designed to improve Rutland's comparative position.
- 32** Plans for Rutland's 'Big Build' project are progressing well. The capital package is mostly in place and there is additional capacity to deliver the scheme through a project manager and another manager freed up to focus on ICT. The scope of services planned has also expanded to include a new college, Surestart centre, leisure facility, children's centre and learning disability centre. The Council is taking a joined up approach to this project and is taking into consideration its wider impact on issues such as housing and transport.

- 33** The Council has substantially improved performance management arrangements. Strategic aims and objectives are clearly translated into its corporate plans which cascade down into service plans and the targets of senior officers. Quarterly leadership team away days are used to review performance against key performance targets, strategic aims and objectives and strategic delivery plans. The 10 system is now embedded and there is close monitoring of performance indicators and action plan milestones. There is clear accountability with members and officers and corrective action is put in place where required. Solid performance management arrangements exist for the Local Area Agreement where targets are mostly clear, and are resourced and aligned with the Community Strategy and other corporate plans. Overall, the Council has a much firmer grip on all aspects of performance than it did last year.
- 34** The Council has developed capacity to enable future improvement. This includes a capital strategy, new risk management strategy, data quality strategy and tourism strategy with associated human resources required to deliver them. The Council has improved consultation and its approach to assessing local need within key services. Both the Ofsted and CSCI 2007 Annual Performance Assessments are positive about the capacity for Rutland to improve its services for children and young people and adult social care.

Service inspections

- 35** We carried out an inspection of landlord services which reported in February 2007. In that report, we concluded that Rutland County Council's landlord services are poor, no-star services but with promising prospects for improvement.
- 36** We included a re-inspection of this area in our plan for 2007/08 which will assess progress since the original inspection, following the Council's engagement of a registered social landlord, Spire Homes, to manage the stock. On-site work commenced in February 2008. Findings are still being evaluated and are not yet available to allow us to update our assessment of housing services, but will be reported to members in due course.
- 37** There were no other service inspections carried out since the last audit and inspection letter.

Other inspections

- 38** An important aspect of the role of the Relationship Manager is to work with other inspectorates and regulators who also review and report on the Council's performance. Relationship Managers share information and seek to provide 'joined up' regulation to the Council. During the last year the Council has received the following assessments from other inspectorates.
- 39** Following the annual performance assessment, CSCI and Ofsted awarded the Council three stars (out of four) for children's services - the same assessment as in 2006.

- 40** CSCI has also again awarded the Council two stars (out of three) for adult social services in 2007 with promising prospects for improvement.
- 41** Details of the assessments are taken into account in the annual CPA assessment and Direction of Travel report referred to above.

The audit of the accounts and value for money

- 42 As your appointed auditor, I presented my annual governance report to the full Council in September 2007 on the issues arising from our 2006/07 audit.
- 43 On 25 September 2007 I issued:
- my audit report, providing an unqualified opinion on your 2006/07 accounts; and
 - a conclusion on your VFM arrangements to say that these arrangements were adequate as at 31 March 2007, except for arrangements regarding risk management and asset management.
- 44 I have also issued a report on the Best Value Performance Plan confirming that the Plan has been audited.

The key issues arising from the audit

The 'Big Build'

- 45 The Council is proposing to replace the Vale of Catmose College campus buildings on land near the existing buildings. The majority of the current site would then be released for residential redevelopment, together with the site of Park School and the adjoining Day Centre, these facilities being transferred to the replacement college campus. The campus build costs are likely to be in the region of £25 million, with around £5 million of this being funded ultimately from capital receipts. Council minutes record this as being the biggest capital project the Council has ever undertaken.
- 46 As indicated in our Direction of Travel report the project is so far on track. Inevitably with such a large and complex development there are a number of risks the Council will need to manage.
- 47 In view of this we are carrying out an ongoing review of the Council's arrangements for managing and procuring the scheme, which will support our wider view of the Council's use of resources in the future, and commenting to officers where appropriate. This has included the arrangements the Council has in place to ensure:
- the reasonableness and legality of the Council's preferred procurement option;
 - it identifies and is able to manage risks to value for money such as the impact of reducing land values, engagement of other partners in the scheme development, estimation of leisure income, appropriate college capacity;
 - the design of the children's centre is driven by a strategy for its use; and
 - it receives appropriate specialist advice - given the complex nature of the development.

- 48 Discussions so far indicate that the Council is considering or is already taking action to address the issues raised.
- 49 We will continue to monitor progress by reviewing reports and agendas, and meeting with officers periodically to discuss progress and any issues arising.

Internal Audit

- 50 Internal Audit services are now delivered by the Welland Internal Audit Consortium. We have carried out a full review of compliance with the eleven standards set out in the CIPFA '*Code of Practice for Internal Audit in Local Government in the United Kingdom 2006*'.
- 51 We have identified full compliance with 7 of the 11 standards. The remaining four are partially achieved, and there is no major impact on the adequacy of the Council's overall control systems.
- 52 The main areas requiring attention are to clarify how internal audit obtains assurance where the payroll processing function at schools is outsourced, and to ensure there is an annual review of systems and controls operating at schools by way of a rolling programme of school visits.
- 53 Our final report, issued in February 2008, included agreed recommendations and actions to help the Council address the issues raised.

Integrated Children's Services

- 54 We completed a follow up audit on integrated children's services. The original audit, which was completed in September 2005, provided an overview of the processes put in place to establish integrated children's services and evaluated priorities. The audit was also intended to aid the Council in its thinking and preparations in anticipation of the Joint Area Review (JAR) of children's services in Rutland in 2006.
- 55 Our follow up report, issued in May 2007, found that the Council has used the recommendations from the original audit and recommendations from the JAR to build further on its good start.
- 56 Since then the Council has made further progress: putting in place plans for formal Children's Trust arrangements with its partners, developing better working relationships with the new PCT, increasing the participation of children, young people and their families, including the more vulnerable such as children with disabilities, teenage parents and care leavers, and securing funding to include wider community provision within the 'Big Build'.

Use of Resources

- 57 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).
- 58 For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as follows. Our assessment measures the arrangements in place as at 31 March 2007.

Table 2

Element	Assessment
Financial reporting	3
Financial management	2
Financial standing	3
Internal control	2
Value for money	3
Overall assessment of the Audit Commission	3

(Note: 1 = lowest, 4 = highest)

- 59 The overall assessment has risen from 2 (in 2006) to 3 (as at March 2007) due mainly to an improvement in financial reporting arrangements:
- there has been better scrutiny of the accounts by members;
 - accounts presented for audit contained fewer smaller errors (all of which were corrected during the course of the audit); and
 - working papers provided at the start of the audit to support the entries in the statement of accounts again showed an improvement from the previous year.

- 60** There has also been an improvement in the way that the Council manages and improves value for money. The Council has improved its performance management arrangements and now has clear information on costs and how these compare to others and to the quality of services achieved. Members and officers routinely use this information to review and challenge value for money throughout services and corporately. There is clear evidence that the Council sets and achieves ambitious targets to improve efficiency and value for money corporately and in services. Gershon efficiency targets have been exceeded and there are robust plans to continue this in 2007/08. The Council is using procurement well to gain wider benefits - a particular example is the new Streetscene contract which is set up to deliver improved recycling and cleaning within existing resources.
- 61** Despite the overall score of 3, there were nevertheless two specific themes, risk management and asset management, which on their own were at the time of our assessment in need of further development and strengthening. This led to our qualified VFM conclusion in respect of arrangements in these areas. However, we recognise that some improvements have taken place since 31 March 2007.
- Risk management has been included in the job description of the Corporate Services portfolio holder.
 - The Corporate Services Scrutiny panel has created a risk management working group and appointed a lead member for risk management.
 - Business continuity plans have been finalised.
 - The Capital Programme Monitoring Group presented a revised asset management plan to members in December 2007.
- 62** Because these improvements took place after 31 March 2007 we were unable to take them into account when assessing use of resources or reaching our VFM conclusion for 2006/07.

Looking ahead

Comprehensive Area Assessment

- 63 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.
- 64 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.
- 65 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.

International Financial Reporting Standards

- 66 The Council will also face further challenges in financial reporting in the coming years. In March 2007 the Chancellor announced that accounts in the public sector will need to be compiled using International Financial Reporting Standards (IFRS). IFRS will be applied to local government for the 2010/11 published accounts which will include comparative figures for 2009/10. This means that the Council needs to be in a position to provide the necessary financial and operational information from 1 April 2009. It may also be the case that the government will require some financial information for 2008/09 based on IFRS.
- 67 While much of the current reporting framework is in line with IFRS there will be significant additional disclosure requirements and a number of areas where the Council will potentially need to change its accounting methods to ensure it has the ability to capture the relevant data at the correct point in time to comply with IFRS.
- 68 Your officers are aware of the need to prepare for this change, but it is essential that the Council puts in place sufficient resources at an early enough stage to ensure the relevant information can be collated. It is likely that preparation for this change will form part of future Use of Resources assessments.

- 69** We have provided officers with an initial risk assessment for completion to help highlight those areas where the Council may have more to do. We will continue to liaise with officers on this issue over the coming year. The Council may also wish to consider including this in the risk register as a corporate risk to ensure that it is managed appropriately.

Closing remarks

- 70 This letter has been discussed and agreed with the Chief Executive and Director of Corporate Services. A copy of the letter will be presented at the full Council meeting on 12 May 2008. Copies need to be provided to all Council members.
- 71 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

Table 3 Reports issued

Report	Date of issue
Audit and inspection plan	March 2006
Integrated Children's Services follow up	May 2007
Data quality	May 2007
Annual Governance report	August 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Final accounts memorandum	November 2007
BVPP report	December 2007
Use of Resources auditor judgements	January 2008
Review of Internal Audit	February 2008
Data quality	February 2008
Annual audit and inspection letter	March 2008

- 72 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

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

Neil Bellamy
District Auditor and Relationship Manager

March 2008