

# **Auditor's Report to Havant Borough Council on its Best Value Performance Plan for the year ended 31 March 2008**

## **Council's Responsibilities**

The Council is responsible for putting in place arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to regularly review the adequacy and effectiveness of these arrangements. Under the Local Government Act 1999, the Council is required to prepare and publish a Best Value Performance Plan (BVPP) summarising the Council's assessments of its performance and position in relation to its statutory duty to make arrangements to secure continuous improvement to the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

The Council is responsible for the preparation of the BVPP and for the information and assessments set out within it. The Council is also responsible for establishing appropriate corporate performance management and financial management arrangements from which the information and assessments in its BVPP are derived. The form and content of the BVPP are prescribed in section 6 of the Local Government Act 1999 and statutory guidance issued by the Government.

## **Auditors' Responsibilities**

We are required by section 7 of the Local Government Act 1999 and the Audit Commission's statutory Code of Audit Practice to carry out an audit of the Council's BVPP, certify that we have done so, and report:

- any matters that prevent us from concluding that the BVPP has been prepared and published in accordance with statutory requirements set out in section 6 of the Local Government Act 1999 and statutory guidance; and
- where appropriate, make any recommendations under section 7 of the Local Government Act 1999.

## **Report and recommendations**

We certify that we have audited the Council's BVPP in accordance with section 7 of the Local Government Act 1999 and the Audit Commission's statutory Code of Audit Practice.

In preparing our report we are not required to form a view on the completeness or accuracy of the information or the realism and achievability of the assessments published by the Council. Our work, therefore, comprised a review and assessment of the BVPP and, where appropriate, examination on a test basis of relevant evidence, sufficient to satisfy ourselves that the BVPP includes those matters prescribed in legislation and statutory guidance and that the arrangements for publishing the BVPP complied with the requirements of the legislation and statutory guidance.

We have not identified any matters to report to the Council.

We have no recommendations to make on procedures in relation to the BVPP.

**Mazars LLP**

Chartered Accountants and Registered Auditors  
Southampton

14 December 2007