

Annual Audit and Inspection Letter

Havant Borough Council

Audit 2007/08

February 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 Members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any Member or officer in their individual capacity; or
 - any third party.
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Key messages

- 1 The main messages for the Council included in this report are as follows.
 - The Council has continued to make improvements across a range of services and achieved most of its objectives. In particular there have been improvements in some areas of concern noted in last year's Annual Audit and Inspection Letter, such as improving capacity through partnership working and improving equality of service delivery.
 - The Council's improvement against selected 2007/08 performance indicators (PIs) is above average when compared to other councils. Of those PIs selected for comparison, 66 per cent show improvement from last year, although only 28 per cent of indicators are in the best 25 per cent, compared to the district average of 33 per cent. The Council recognises that further improvement will be required for the overall level of performance to be comparable with the best performing councils nationally.
 - The Council's performance in improving overall housing management is mixed. The Council has not met its targets for affordable housing for 2008 and this remains a key area for improvement alongside educational attainment, and reduction of crime and health inequalities to support sustainable local communities.
 - The Council's accounts were prepared on time and supported by good quality working papers, an unqualified opinion was given on the accounts and the vfm conclusion noted that arrangements were adequate.
 - The Council has been assessed as performing well in the annual Use of Resources assessment.

Action needed by the Council

- Develop clear strategies to achieve affordable housing targets.
- Demonstrate outcomes from implementing Equality Impact Assessments.
- Continue to explore the opportunities for improving capacity through focused partnership working, especially in the development of the 'civic hub' and in reducing crime.
- Develop a clear shared understanding and profile of local communities to support effective management of resources and focused partnership working.

How is Havant Borough Council performing?

The improvement since last year - our Direction of Travel report

- 2 The Council has continued to make improvements across a range of services and achieved most of its objectives; it delivers good quality services and value for money. The following commentary reviews performance in areas the Council has identified as priorities, as well as wider community impact, customer focus and value for money.

Cleaner

- 3 The Council continues to improve its performance in minimising waste and recycling, but the progress made has been comparatively slow. It had successfully introduced alternate weekly collections and now Havant is in the top 15 local authorities for minimising waste, despite initial significant local resistance. The amount of waste collected reducing from 334 kg to 332.5 kg per head per year. Although the Council has been able to increase its recycling and composting rate from 30 per cent to 32 per cent, this is still in the third quartile for all district councils. The Council recognises it still has more to do to promote kerbside recycling and garden waste collection. In April 2009 the Council will be introducing a comprehensive green waste collection service across the borough. A green waste collection service has been implemented across the borough's cemeteries. However, the Council has improved satisfaction with waste and recycling services. In the October 2008, a Citizens' Panel consultation exercise on waste and recycling indicated that 82 per cent of respondents were satisfied with the household recycling service and 75 per cent were satisfied with waste collection.
- 4 The Council has improved the cleanliness of public open spaces and play facilities. Its street cleaning performance indicator has improved from the area having 35 per cent of streets not meeting cleanliness standards in 2007 to 10 per cent in 2008. The Council achieved this through a £3.2 million Liveability grant funding, resulting in combined litter and parks teams now covering all the borough's open spaces. Area supervisors are also helping to enhance community engagement and identity by co-ordinating all operations within a distinct geographical boundary.

Safer

- 5 The Council, with its partners, has continued to reduce crime and disorder during 2008. There has been an overall decrease in crime of 10.8 per cent, and the Council has achieved better than average performance in reducing robbery (18.9 per cent reduction), motor-related crime (34.6 per cent reduction) and violent crime (9.3 per cent reduction). However, there has been a 9.2 per cent increase in burglary over the year which is well below the national average of a 3.9 per cent decrease, and shows the fifth highest increase in the county. The 2007/08 Citizens Panel identified house burglary as the most important crime to be tackled by local agencies. The Safer Havant website was launched in November 2008 to support community safety initiatives and give access to advice to local people. The website gives specific tips on reducing the risk of burglary and links to the Home Office website to test the security of homes and premises against burglary.
- 6 The Council is working in partnership to identify hotspots of crime and disorder and using the monthly Community Tasking and Co-ordinating groups to resolve/address issues in a multi-agency way. Through funding from the Safer Havant Partnership, a community safety analyst is gathering community intelligence to support decision-making and add value to priorities. For example, the better understanding of motorcycle nuisance across the borough resulted in the police conducting Operation Scrambler in July 2008 in priority areas to identify and prosecute offenders. Havant Borough Council has facilitated problem-solving training sessions for key partners and members.
- 7 Action in key priority areas is securing tangible improvement in community safety. For example, ten Anti Social Behaviour Orders (ASBOs) were served on persons identified by Community Safety Team as causing alarm and distress to residents and businesses in Havant. In July 2008, the Council adopted Drinking in Public Places Order to curtail street drinking and ASB linked to alcohol. These are administered by PCSOs or ACSOs in conjunction with Police Safer Neighbourhood Teams. A website was launched in November 2008 with latest news and information and advice on crime and safety issues for those living/working/studying in borough. This includes the opportunity to comment on community safety issues or air concerns. Community engagement meetings have been held in the priority areas of Crookhorn, Leigh Park and Wecock with partner agencies to address local concerns. As a result of identified fears and incidents of violence in Leigh Park, five individuals received ASBOs. However, anti-social behaviour remains a top concern for the residents of the Borough especially relating to young people gathering outside local shops, shopping centres and public places acting in, or perceived to be, an anti-social manner. The Council's last fear of crime survey, undertaken in 2007, suggests that fear of anti-social behaviour has increased over a three-year period. The Council is working closely with Community Action Teams, neighbourhood policing teams and with community development to provide better targeted facilities and opportunities to mitigate anti-social activities.

More prosperous

- 8 The Council has continued to achieve successful outcomes to support the development of the economy and employment and at a time of economic recession. It has built on its success last year to attract major employers to the borough by increasing space for new businesses by 7 per cent. A multi-million pound inward investment has resulted in the completion of new business units at Penner Road, New Lane and Fulflood Road, Havant, and the Solent and Central Retail Parks, creating over 58,000 square metres of new business and retail space and generating 763 new jobs. This improved retail choice has improved the vitality and viability of both Havant and Waterlooville Town Centres.
- 9 The £1.5 million Area Investment Framework funding has enabled the Council to support regeneration projects including the extension to the Apex Centre, Leigh Park providing access to construction and motor cycle training skills to over 400 young people. The Havant Business and Prosperity within the Havant Community Partnership is creating a community-wide cross sector consultative forum to encourage inter-trading, and improve communication between the Council, Leigh Park Task Force and Skills and Employability Partners.
- 10 The Council has not met its targets for affordable housing for 2008; it has only achieved 74 of the 100 2008/09 target for additional affordable homes. Many of the planned schemes have been delayed due to the current hiatus in the housing market and the impact of the economic recession. However, building of 28 new units in the Leigh Park priority area has started and the Council intends to pursue a balanced housing market, including at least 100 affordable homes per year.
- 11 The Council's performance in improving overall housing management is mixed. There has been a decrease in homelessness acceptances and in putting people into temporary accommodation, with the Council working more effectively with private landlords. The decrease in the number of people in temporary accommodation has already met the Council's 2010 targets by reducing from 409 to 115, putting it in the top quartile performance. Havant Borough Council is about to introduce a choice-based lettings scheme from April 2009 with East Hampshire and Winchester district councils to increase choice for the wider community.
- 12 The Council is committed to promoting the environmental agenda within its housing strategy and is ensuring all new builds are sustainable and are both 25 per cent more energy efficient than its current housing, and will have zero per cent carbon emissions by 2016. The Council is working extensively with housing associations to promote the wider community agenda. For example, it is setting the minimum space standards for new flats to provide balconies with adequate play area for families and providing community gardens in Leigh Park to support sustainable communities and civic pride.
- 13 Since 2007, the Councils' housing benefits performance has continued to improve. The average time to process new claims reduced from 29.7 days to 22.6 days which puts its performance above the average for all councils. The time taken to process change of circumstances has also continued to decrease from 6.5 days to 5.3 days and is in line with the best performing councils. The overall improvement in performance demonstrates the continuing effective partnership with its service provider.

How is Havant Borough Council performing?

Wider community outcomes

- 14** The Council is addressing issues of health inequalities in partnership with other local providers. This includes projects to reduce child obesity, promote healthy schools and reduce teenage pregnancies. It is working with the voluntary sector and community groups on MEND - a ten-week healthy living programme for overweight young people - and Wii Fit to encourage older people to take gentle exercise. The Junior Citizen project is promoting personal safety for year 6 children. Work to promote mental health and wellbeing of BME communities, is identifying and/ addressing concerns and issues. Although the Council has helped to reduce the number of teenage pregnancies over the last six years, the pregnancy rate is still over the English average, and third highest in Hampshire. Havant Council is now an active member of the Hampshire Teenage Pregnancy Partnership and has contributed to initiatives to reduce teenage pregnancies in Havant from 299 in 2004-2006 to 100 in 2007. Through mapping the educational opportunities and health support available, the Council and Partnership are now targeting local 'hot spots' through schools to promote awareness and reduce unintended pregnancies. All primary schools are offered an interactive CD Rom to help support Sex and Relationship teaching within the school. Havant College has an established and successful clinic and drop in centre which provides advice on, and supplies of, contraception.
- 15** The Council is working hard with its partners to raise educational attendance and attainment in the Borough. It is continuing to develop initiatives to reduce the number of young people not in education or training, currently 400 in Havant, For example, in November 2008 it ran a skills and employment event supported by local businesses, public and voluntary sectors. It is building a £6 million Skills Centre in Leigh Park. Following positive community feedback from the Street Sports event to promote health and fitness in Havant schools, the Council is running a 'Party in the Park' in June 2009 to raise aspirations for learning. This will include support and participation of local companies and the armed services.
- 16** The Council is building on its good track record on community engagement to ensure that all groups within the community have appropriate access to and can influence the shape of services. The Council is using a HLOWLA-sponsored project (Customer Insight) to build up accurate and comprehensive individual and intelligence on local communities.
- 17** The six community boards continue to be actively involved in or consulted on a wide range of Council activities impacting on their areas, such as the development of the Sustainable Community Strategy, and reducing crime by increasing sports activities for young people in Havant and Bedhampton. The Council has recently introduced online polls through SNAP surveys on key issues on the Council website and focus groups have been run, for example, in Leigh Park, to assess the impact and usefulness of the Council's magazine, 'Serving You'. In autumn 2008 it assessed the viability of closing the cash desk, by undertaking 200 face to face interviews with users, and at the same time improving the profile of users and clarifying issues of access.

- 18** The Council has made slow tangible progress on its approach to equality and diversity and remains a level 2 Equality Standard. The Equalities and Access Officer (EAO) commenced employment in April 2007 and subsequently developed a template for Equality Impact Assessments (EIAs) supported by training for all service managers to enable them to undertake EIAs within their own service area. By the end of 2007 these assessments had been carried out in each service area. The EAO is now developing a learning tool for managers carrying out EIAs. The Council recognises that it needs to do more to raise understanding over the wider equality and diversity agenda and has developed an equalities action plan to drive improvement to reach level 3 of the Equalities Standard. The Council is committed to its ongoing training programme for members and officers, including recruitment.
- 19** Customer service is good. The Council uses a customer relationship management system to manage customer contact effectively and reduce incidents of complaints. All performance targets have been met with less than 8 per cent of calls abandoned and with 99 per cent customer satisfaction. The current pilot scheme with HCC library service, of providing a customer access point for HBC one day per week in the five libraries in the borough is already generating a high level of enquiry.

Value for Money

- 20** The Council is performing well in delivering value for money. Financial management is good and the Council has a track record of maintaining its spending within budget. This is helped by the good linkages within its performance and financial monitoring systems. Service performance has gradually improved over last few years due to service reviews streamlining service delivery, and generating significant savings. The Council has exceeded its 3 per cent efficiency target and is using additional savings identified during the year to offset increase in costs. Value for money studies in 2008 included Highways agencies, CCTV provision and a fundamental review of benefits. It is undertaking robust financial forecasting to mitigate the inevitable impact of the economic recession.
- 21** The Council's improvement against selected 2007/08 performance indicators (PIs) is above average when compared to other councils. Of those PIs selected for comparison, 66 per cent show improvement from last year, although only 28 per cent of indicators are in the best 25 per cent, compared to the district average of 33 per cent.

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

- 22** Havant Borough Council is better focused on managing its business to meet local needs and supply appropriate services. It has put a robust strategic framework in place to deliver its strategic priorities and has reviewed its corporate strategy and supporting business plan for the next three years to ensure that the organisation is fit for purpose to deliver its challenging aspirations. Plans have measurable targets with clear timelines and responsibilities and these are linked to personal objectives. The new Corporate Strategy is clear on values and priorities, in separating internal and delivery plans and is stronger on partnership working. A business plan supports the strategy and this is in the form of an improvement plan with 91 actions mainly focussed on internal corporate improvement. Quarterly health checks have been instigated by the Managing Director to monitor and report key national and local performance Indicators to ensure the Council is delivering outcomes for local people, Monitoring also includes the budget, internal audit recommendations, Human Resource issues, Data Quality and the Business Plan.
- 23** The Council has re-structured to ensure it can deliver effective and appropriate services for local people. The Council has developed a People Action Plan to support continuous development and improvement, to promote equalities and diversity, to achieve the recruitment and retention of skilled staff and to secure effective organisational change. This includes using redeployed staff, reducing agency working and freezing posts. Although the Council has improved capacity by reducing overall sickness levels since 2007 from 10.80 days to 10.61 days, this is still comparatively high. The Council is now addressing this through improving consistency of reporting and capability procedures.
- 24** The Council is refining its approach to prioritisation and is working with councillors to focus on community priorities. It is aware that it needs to make itself more sustainable and is using predictive financial modelling within the Medium Term Financial Plan to help mitigate the current financial climate and economic pressures. Regular meetings are held between the Management Team and Executive to refine current priorities and consider the organisation's capacity to deliver all objectives in the business plan.
- 25** Wider community planning is well aligned with both the Council and area targets. The Havant Sustainable Community Strategy (SCS) has been reviewed, restructured and aligned to the LAA. The Council has set out clear aspiration for the borough in the Sustainable Strategy and key areas are health and wellbeing, promoting Havant's economy, community support, community safety, housing and infrastructure and caring for the borough.

How is Havant Borough Council performing?

- 26** Officers and councillors are providing clear and cohesive leadership both within the Council and with key local and county partners. The Council is engaged in, and committed to, many local and county-wide partnerships and has delivered some tangible improvements for the community. The council has ambitious plans for improving service delivery and quality of life for local people and progress in the Regeneration of the Borough remains a key focus for the Council. This includes the potential to develop the Council's offices towards a 'civic hub concept' to bring in other service providers to the site.
- 27** It is working effectively through the Community Safety Partnership to reduce Anti-Social Behaviour, criminal damage including arson, violent crime especially domestic violence. It is setting up a group to evaluate and develop the way that Safer Havant Partnership speaks and listens to the local community, including continuing the development of Safer Havant Partnership website.
- 28** The Council is signed up to the Hampshire LPSA target 9 which aims to increase the number of adults undertaking physical activity. The 2009 target is to have 23.50 per cent of adults throughout Hampshire taking part in 30 minutes of activity five times a week. This will be monitored by two MORI surveys, with a residents' survey carried out in June/July and another in the autumn.
- 29** Through Partnership for Urban South Hampshire (PUSH), the Council is supporting the development of a joint affordable homes policy as well as contributing to the funding of annual updates of the strategic market assessment. The Council is currently undertaking a complete re-registration of applicants on the housing register to validate data to inform current initiatives and future strategy. In conjunction with Winchester District Council, outline planning permission has been given to two major developers to achieve the new community west of Waterlooville. This will provide planned mixed use housing, employment and social infrastructure.
- 30** The development of tourism forms part of the Council's overall approach to economic growth and regeneration. Following the results of the March 2008 Citizens Panel, the Tourism and Leisure Plan 2007-2012 is focusing on improving the perception of the borough among residents and visitors and promoting and raising the quality of attractions and facilities on offer. Initiatives include introducing online booking systems and exploring external funding opportunities to attract new hotel development.
- 31** The Council is proactive in searching for and using collaborative procurement to increase capacity. For example, it is considering joint waste and recycling provision across six Hampshire authorities and has led a joint approach with Portsmouth City Council for coastal management. It is pursuing income - generating initiatives to increase the Council's assets and non-grant income. For example, it has introduced a more robust process for setting fees and charges, based on benchmarking, for a three-year period.

How is Havant Borough Council performing?

- 32** The Council is now working in partnership through the Partnership for Urban South Hampshire (PUSH) to prepare a policy framework for sustainability to be embedded in Local Development Framework. It is now beginning to make progress in addressing issues of climate change and sustainability by appointing a Sustainability Advisor (though funding from the Energy Saving Trust) to help with their action plan. The Council is taking the lead in the production of a Strategic Flood Risk Assessment for Urban South Hampshire to ensure effective planning for the future effects of climate change. It has invested £700,000 in programmes of beach management and enhancement and recycling at Eastoke and Hayling Island with DEFRA funding to help protect property from tidal flooding.
- 33** A new E-Panel of 900 members has been constructed to secure feedback on key strategies, priorities and services. Care has been taken to secure a more accurate demographic profile, especially of younger people and hard to reach groups, Panels during 2008 included surveys on cultural activities, waste and recycling and sustainability. Results of surveys are fed back to the Citizens' Panel to retain commitment and the Council is undertaking follow-up with the Panel every six months to gauge impact of any subsequent initiatives, such as increasing kerbside recycling.

The audit of the accounts and value for money

- 34** Issues arising from the 2007/08 audit were reported separately to the Standards Committee acting as 'Those Charged with Governance' (TCWG) on 22 September 2008. The Standards Committee considered the matters raised in our Annual Governance Report before recommending the financial statements and representation letter for approval.
- 35** Once again we noted that the accounts were prepared on time and were supported by a good standard of working papers. Early planning for the closedown of the accounts meant that the impact of changes to key senior accounting staff were minimised and that appropriate experience and expertise was in place to support the preparation of detailed workings.
- 36** A small number of misstatements in the draft Statement of Accounts were identified during the course of the audit and drawn to the attention of your officers. They were each 'clearly trivial' in value. No material adjustments were required and no material weaknesses were noted in the design or operation of internal financial controls.
- 37** On completion of our reporting to the Standards Committee the Council were issued with:
- our audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 24 September 2008; and
 - our audit report, providing an unqualified opinion on the Whole of Government Accounts consolidation pack.

Use of Resources

- 38** 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 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).

The audit of the accounts and value for money

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

Table 1

Element	Assessment
Financial reporting	3 out of 4
Financial management	3 out of 4
Financial standing	3 out of 4
Internal control	2 out of 4
Value for money	3 out of 4
Overall assessment of the Audit Commission	3 out of 4

Note: 1 = lowest, 4 = highest

- 40 These headline scores indicate that the Council continues to perform well in its use of resources and has arrangements in place which are consistently above the minimum requirements. We have produced a separate report on the use of resources assessment setting out the detailed scoring judgements in each area and highlighting where there are further improvement opportunities.
- 41 For financial reporting, the Council produces annual accounts in accordance with relevant standards and timetables, which are supported by comprehensive working papers.
- 42 The Council integrates its financial and performance monitoring information well through the quarterly performance reports and it has a history of meeting set efficiency targets for financial management.
- 43 The Council historically under spends and has sound reserves and treasury management policies, resulting in an above average score for financial standing.
- 44 The Council continues to maintain an adequate level of internal control. The Council was only able to score 2 on this KLOE for a number of reasons, including the following.
- The Council's business continuity plan needs to be tested - such testing is planned for the near future.
 - The Council does not have in place a process to monitor compliance with the code of conduct, as it believes this to be impractical. The Council does have good processes in place to ensure that Members are aware of the requirements of the code, such as annual letters and regular training. The Council does not have a history of complaints against Members. However, the lack of monitoring means that a score of 3 cannot be given.
- 45 Overall the Council continues to provide good value for money and is taking measures to improve overall value for money.

- 46 Subsequent to completing our assessment the extent of the global economic crisis became more apparent. The Council had appropriate treasury management arrangements in place in line with the prudential code for local authorities.
- 47 Added to this the large cuts in interest rates to stimulate the economy will affect the Council's future investment income which underpins a significant part of its budget at a time when expenditure and demand for services is likely to increase. The Council needs to regularly review and update medium term financial strategies in this period to reflect the impact on the future income and spending plans.

Data Quality

- 48 The Council's overall management arrangements for ensuring data quality are at minimum requirements.
- 49 The Council has a system in place that provides assurance over the quality of data within the Council. This includes a system of review and ownership in the calculation of BVPI's, a data quality register that identifies data owners for the main data sets and the inclusion of data quality on the corporate risk register. The Council generally has high level arrangements in place however there now needs to be a drive to ensure that these arrangements are understood and followed within individual services and departments.

Other audit work in 2007/08

- 50 We have also completed work during the year on the output from the National Fraud Initiative data matching exercise and on the audit of the Council's grant claims. There were no matters arising from this work that we need to bring to the attention of members.

Advice and Assistance work

- 51 We have not undertaken any Advice and Assistance work for the Council under section 35 of the Audit Commission Act during 2007/08.

Looking ahead

- 52** The public service inspectorates have developed a new performance assessment framework, the Comprehensive Area Assessment (CAA), which was published in February 2009. CAA will provide an independent assessment of how well people are being served by their local public services. At its heart is a new area assessment in which the inspectorates will provide a joint view of the prospects for local areas and the quality of life for people living there.
- 53** CAA will have two main elements, which will inform each other:
- an area assessment that looks at how well local public services are delivering better results for local people in agreed priorities, such as health, economic prospects and community safety, and how likely they are to improve in the future; and
 - organisational assessments for councils, combining the external auditor's assessment of value for money with a joint inspectorate assessment of council service performance. 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.
- 54** The area assessment will draw on the detailed work of the inspectorates in their core areas of activity, the views of local people, people who use local services and other stakeholders, the new national indicator set and the information being used to manage public services locally. It will address local priorities and will always include a specific focus on people, including children and young people, who may experience disadvantage in accessing public services and whose personal circumstances make them most vulnerable.
- 55** CAA will result in reduced levels of inspection and better coordination of inspection activity. It is also intended to act as a catalyst for better partnership working at the local level and to support local accountability by providing clear information to local people.
- 56** The first area and organisational assessment reports will be published in November 2009.

Closing remarks

- 57 This letter has been discussed and agreed with the Head of Resources. A copy of the letter will be presented at the Strategy and Regeneration Board meeting on 14 April 2009. The S&R Board is responsible for the scrutiny and review of issues relating to finance. Copies need to be provided to all Council members.
- 58 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	October 2007
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Whole of Government Accounts Opinion	October 2008
Report to Management	December 2008
Data Quality Report	December 2008
Use of resources feedback	December 2008
Annual audit and inspection letter	March 2009

- 59 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

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

Linda Krywald
Corporate Area Assessment Lead

27 February 2009

The Audit Commission

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