

# Annual Audit and Inspection Letter

Hereford and Worcester Fire And Rescue Authority

Audit 2007/08

March 2009



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## Status of our reports

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

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

- 1 Hereford and Worcester Fire and Rescue Authority ('the FRA') is improving strongly in its priority areas. It is delivering beneficial outcomes which are contributing to community safety and national priorities, with significant reductions in fire deaths and injuries, primary and non domestic fires and arson. Although accidental dwelling fires have not reduced, performance remains well above average. There was a significant improvement in performance indicators (PIs) in 2007/08 with 80 per cent improving, placing the FRA sixth out of 48 authorities, and almost 70 per cent were above average.
- 2 Partnership working is providing wider community benefits and increased capacity. The FRA is improving access to services, helping to support vulnerable people to live independently, improving road safety with few road casualties, reducing antisocial behaviour (ASB) and keeping communities safe in time of flooding.
- 3 Commitment to diversity, equality and community engagement is strong and has improved. The FRA's robust approach to diversity and equality is evident in its extensive IRMP research and consultation, retaining level 4 of the equality standard, and in the profile of staff, who closely reflect the BME proportion of local communities and 5 per cent of operational staff are women which is amongst the best nationally.
- 4 The FRA provides a good and improving level of value for money. Costs are the lowest when compared to other combined fire authorities and performance has improved strongly. The FRA is developing a more systematic approach to benchmarking and ownership of VFM targets at the operational level. The FRA is well positioned to make further improvements. There are clear improvement plans with robust risk and performance management. Capacity has improved and weaknesses, such as sickness absence and the number of attendances to unwanted fire alarms and malicious fire calls, are recognised and action is being taken.
- 5 Your auditors gave unqualified opinions on the Statements of Accounts and on the VFM conclusion.

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## Action needed by the Authority

- 6 The FRA should ensure that:
  - the approach to benchmarking continues to be embedded to improve value for money;
  - local targets are set for value for money to increase ownership; and
  - capacity is strengthened including action on reducing sickness levels and attendances to unwanted fire alarms and malicious fire calls.

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# Purpose, responsibilities and scope

- 7 This report provides an overall summary of the Audit Commission's assessment of the Authority. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the Authority for 2007/08 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 8 We have addressed this letter to members as it is the responsibility of the Authority 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 Authority in meeting its responsibilities.
- 9 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk). (In addition the Authority is planning to publish it on its website).
- 10 Your appointed auditor is responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, your appointed auditor reviews and reports on:
  - the Authority's accounts;
  - whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
  - whether the Authority's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 11 This letter includes the latest assessment on the Authority'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.
- 12 We have listed the reports issued to the Authority relating to 2007/08 audit and inspection work at the end of this letter.

# How is Hereford and Worcester Fire and Rescue Authority performing?

13 The Audit Commission’s overall judgement is that Hereford and Worcester Fire and Rescue Authority (FRA) is improving strongly. It was assessed as Good in the Fire and Rescue Comprehensive Performance Assessment (CPA) in 2005. CPA assessed authorities on their corporate management, their achievements, community fire safety and how they planned to respond to incidents through their Integrated Risk Management Plan (IRMP). It did not consider tactical management of emergency response. The following chart shows the latest position across all authorities. We are now updating these assessments, through an updated corporate assessment, in authorities where there is evidence of change.

**Figure 1 Overall performance of authorities in CPA**



Source: Audit Commission

### The improvement since last year - our Direction of Travel report

- 14 The FRA is improving strongly in its priority areas and delivering beneficial outcomes which are significantly contributing to community safety.
- 15 The FRA provides a good and improving level of value for money. There is a positive balance between costs and performance. Costs are below median nationally and are the lowest when compared to other combined fire authorities. Performance has improved strongly in priority areas over the last year. There is a good track record for achieving efficiencies and better targeting of funding to reflect priorities is evident in the capital programme with the need for new bids to demonstrate alignment with priorities. The FRA spends less on community safety than other authorities, but initiatives are delivered mainly by operational staff at no cost to the revenue budget. The FRA targets resources to improve weaker functions such as response to unwanted fire alarms and deliberate fires, and improvements are reflected in PI performance for the last year. The FRA is aware of weaker areas and is developing a more systematic approach to benchmarking and ownership of VFM targets at the operational level.
- 16 The FRA is improving strongly in relation to its key priorities. This is reflected in a significant improvement in key PIs. The FRA ranks sixth out of 48 fire authorities for improvement in PIs in the last year. Eighty per cent of PIs improved compared with a national average of 69 per cent and a high percentage of PIs (almost 70 per cent) show performance that is well above average compared to other FRAs nationally.
- 17 There has been a strong improvement in outcomes over the last year. These include delivery of local and national framework priorities. For example, the FRA has achieved significant reductions in fire deaths and injuries, primary and non domestic fires and all categories of arson. Although there has been no improvement in performance for reducing accidental dwelling fires, performance remains well above average. The FRA is clearly delivering its vision of making local communities safer.
- 18 The FRA is significantly improving its priority to delivery an effective operational response to emergencies. There is a balanced approach which recognises the importance of maintaining a high level of operational skills and preparedness whilst reducing risk. Several outcomes can be demonstrated, as follows.
  - It is committed to improvement by learning from major incidents and has a structured approach, including post incident debriefs. This process has led to revisions to critical processes such as command and control, risk information to the incident, operational guidance and instructions and breathing apparatus procedures. This is supporting the provision of safer systems of work.
  - The IRMP has clear actions to improve response to incidents and the FRA is performing well in relation to the standards of fire cover it has set. It is exceeding its target for meeting standards on 75 per cent of occasions by a significant margin.
  - The water safety and urban search and rescue strategies are providing additional capability to help ensure the safety of communities.
  - New specialist appliances are enhancing operational capability at incidents requiring fire fighting foam and working at height.

## How is Hereford and Worcester Fire and Rescue Authority performing?

- 19 The FRA can demonstrate effective community safety and wider community outcomes. It is using partnerships and other agencies to effectively identify and access the more vulnerable groups in communities. For example:
- the Signposting project. Home Fire Safety Checks (HFSC) include assessing arrangements to ensure vulnerable individuals and families are adequately and safely supported in their own homes. The FRA is responsible for levering in over £1 million of funding to support this group;
  - Road Safety. The FRA is committed to working in partnership and has a strategy with clear and ambitious long-term reduction targets. A 15 per cent reduction in casualties has been achieved with partners over the last three years, through a programme of interventions such as 'Crash Zone, Bikers Skills and Dying to Drive'; and
  - youth work includes the Young Firefighter Association and a comprehensive school education programme. This is helping to improve home fire safety, reduce arson and anti-social behaviour (ASB) and success is clearly reflected in PI improvements.
- 20 The FRA is committed to ensuring the safety of occupants of commercial and public buildings. It is demonstrating a robust approach to the enforcement of the Regulatory Reform Order and has a risk based inspection programme in place. This is supported by training and guidance for both service personnel and for those responsible for building. The effectiveness of this approach is demonstrated in the low and decreasing number of fires in commercial premises, which are amongst the lowest nationally.
- 21 The FRA is improving its understanding of community risk to better direct its services to the more vulnerable. This understanding is achieved through engaging directly with communities through specialist community safety officers, comprehensive research for the preparation of the IRMP, engaging with other community partners and the use of mapping software to identify at risk groups. There are clear outcomes as a result, for example, HFSC are more focused on at risk groups, arson and antisocial is tackled by identifying 'hot spots' and trends. This has resulted in a reduction in fires, fire deaths and injuries and arson which are all at a lower than national average level.
- 22 Access to services is effective and improving strongly. The FRA can demonstrate a firm commitment to the diversity and equality agenda, supported by a robust framework of policies and practices around employment and service delivery. Positive outcomes are demonstrated by the attainment of level 4 on the local government equality standard and a score of 95 per cent for the duty to promote race equality. Customer service, engagement and care continue to be strong. This is demonstrated by the successful retention of the Charter Mark with ten elements assessed as national best practice.

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

- 23 The FRA has developed a robust approach to business planning. There is a comprehensive framework of SMART plans which have clear objectives, outcomes and targets supporting the FRA's vision and priorities. The principal plan, the Service Performance Plan, is integrated with other plans such as the IRMP and the Medium Term Financial Plan. This supports business planning by helping ensure future plans are relevant and affordable. Corporate objectives are further embedded at the local level through linked department, district and station plans and by regular visits to stations and departments by senior officers and members. Staff appraisal strengthens the link between corporate and local objectives and the development and objectives for individuals. Risk assessment is explicit in all key plans. Plans are widely communicated both internally and externally, for example comprehensive consultation on the IRMP has helped gauge the community impact of changes to fire cover and resource allocation. These arrangements are important to help the whole organisation and key stakeholders to focus on priorities and sustain further improvement.
- 24 Performance management is more embedded and therefore more effective at supporting the implementation of plans and the achievement of objectives. PIs and progress on corporate objectives and projects are monitored monthly and formally reported quarterly. Performance information is available at all levels and there is a structured process, the 'escalation process', which helps ensure that slippage is tackled at an early stage. This process has supported the turn round in performance over the last 12 months, which is clearly shown in the improved PIs.
- 25 The FRA has developed a structured approach to the evaluation of initiatives and elements of service delivery. For example, there was a review, requested by scrutiny, to examine the outcomes of the 2007 flooding. This led to improvements in communications, preparedness, early warning actions and response. Benefits were clearly demonstrated in further flooding incidents in 2008. Evaluation of all projects is a systematic requirement and is a clear consideration before projects are approved. Outcomes are assessed against the original objectives and reported in the Service Performance Plan. This is helping to ensure that the desired objectives and improvements are achieved and lessons are learnt from success and failures.

## How is Hereford and Worcester Fire and Rescue Authority performing?

- 26 The FRA is well positioned and has the capacity to make further improvements. It has a robust track record of delivering change and improvement since the CPA. Many of the changes, such as the restructure and re-location to a new headquarters, are starting to deliver benefits, particularly over the last 12 months. As well as significant improvements in priority areas such as reducing all types of fires and associated casualties, the FRA is making significant progress in relation to the national framework imperatives and the IRMP action plan. It has carried out a review of the latest national framework requirements. This has demonstrated that the FRA is on track to achieve over 85 per cent of the objectives and it is including actions in key plans to achieve the remainder. People management is a strength. Training and development systems are in place for all staff and the robust approach to diversity and equality is evident in the profile of staff, who closely reflect the BME proportion of local communities and 5 per cent of operational staff are women, which is amongst the best nationally. The FRA however, has scope to strengthen capacity, by further reducing attendances to unwanted fire alarms and malicious fire calls, which, although improving are higher than average. Sickness levels are also higher than average but are improving and if this trend continues, further capacity will be gained.
- 27 The FRA is firmly committed to working with partners to increase capacity and to deliver shared objectives. It has strengthened its engagement with key partners, for example, it is firmly engaged with the two Local Area Agreements (LAAs) and has assessed the community benefits that can be gained through its contribution to all the objectives. It is a key contributor to the ASB, youth and road safety themes and has met its LPSA2 stretch targets for reducing deliberate primary and secondary fires, gaining £800,000 of reward funding. Benefits are being gained from the FRA's commitment to the Regional Management Board (RMB). It is using regional procurement effectively to make savings through economies of scale and better processes. It is delivering many elements of training and development through the RMB such as assessment and development centres, human resources practices and development programmes. All of the seven thematic projects are complete. The National Framework 2008/11 has been translated into five themes for future activity. The effectiveness of the RMB has been formally reviewed using the DCLG strategic partnership assessment tool. The majority (79 per cent) of respondents completing questionnaires agreed that the RMB had achieved its aims and objectives. It is a key player in the Local Resilience Forum and is recognised as a national centre of expertise for water rescue and Urban Search and Rescue.
- 28 The FRA has also improved its management of partnerships. A partnership manager has been appointed and a structured approach to partnerships has been introduced including a database to record details of partnerships. Partnerships are being assessed for risk and alignment with corporate priorities. These arrangements are new but will help the FRA focus resources more effectively and derive more benefit from partnerships.

## How is Hereford and Worcester Fire and Rescue Authority performing?

- 29 The FRA is demonstrating strong community leadership through its engagement with partners. For example, a Brigade Manager leads on performance management of the Worcestershire local strategic partnerships (LSPs) and many station managers lead tasking groups on crime and disorder reduction partnerships (CDRPs). The FRA is also showing leadership in taking tough decisions such as reducing resources in some locations to achieve a more effective overall response. It is also prepared to consider radical change, for example it is developing a business case to better collaborate with a neighbouring FRA. This includes consideration of a full combination and has the potential to significantly improve both VFM and service delivery.

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### Service assessment

- 30 The Commission has undertaken a fire and rescue service assessment of the Authority. The assessment focused on service delivery and looked at the effectiveness of the service as experienced by recipients of the service. The assessment was constructed from two elements.
- The performance information element (an analysis of outcome focused best value performance indicators selected from those nationally available to assess the outcome of the services delivered by the authority).
  - The operational assessment of service delivery element (provided to the Commission by the Department of Communities and Local Government (DCLG)).
- 31 The assessments for Hereford and Worcester Fire Authority are provided in Table 1.

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**Table 1**

Element	Assessment
Performance indicator	4 out of 4
Operational assessment of service delivery	3 out of 4
Overall fire and rescue service assessment	4 - Performing strongly – well above minimum requirements

Source: Audit Commission

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- 32 DCLG's 2006 operational assessment of service delivery assessed the planning and delivery of emergency response. The following text was provided by DCLG as part of their assessment of Hereford and Worcester Fire Authority.

## How is Hereford and Worcester Fire and Rescue Authority performing?

- 33** Hereford and Worcester Fire and Rescue Service (HWFRS) have strong operational leadership and enjoy good industrial relations with all Representative Bodies. The Service is committed to the Comprehensive Performance Assessment (CPA) process as a driver for change. The Service has embarked on an energetic pace of change and is making a significant contribution to the wider community safety agenda through strong leadership and clearly defined objectives. The change agenda is inclusive and represents the views of all staff. HWFRS have forged strong links with partner organisations and in many cases take a lead in actions to achieve overall objectives. Overall HWFRS is performing well, particularly in relation to risk analysis, and broadly in prevention and protection and call management incident support and emergency response. In terms of prevention and protection the service is engaged with a range of partners and has a strong preventative culture growing. Operational preparedness contains notable practice emergency response includes examples of good regional liaison.

# The audit of the accounts and value for money

- 34** Your appointed auditor reported in the Annual Governance Report separately to the Audit Committee on the issues arising from the 2007/08 audit and has issued the following.
- An audit report, comprising an unqualified opinion on your accounts and a conclusion on your value for money arrangements to say that these arrangements are adequate on 17 September 2008.
  - A report on the Best Value Performance Plan confirming that the Plan has been audited and complies with statutory requirements.
- 35** The opinion on your accounts was unqualified and the use of resources conclusion reported that arrangements in place are adequate. At the same time as giving an opinion on the Authority's accounts, your auditor issued an audit certificate, which marks the conclusion of their statutory responsibilities for the year. Your auditor also reviewed the Authority's Whole of Government Accounts submission and concluded that it was consistent with the statutory accounts. The Annual Governance Report presented to the Audit Committee on the 17 September 2008 provides further detail on the findings and recommendations arising from the audit.
- 36** The value for money conclusion and Use of Resources assessment was informed by a review of data quality at the Authority using a methodology developed by the Audit Commission. Overall the Authority's arrangements for data quality were considered to be adequate.

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## Use of Resources

- 37** 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 Authority and the way these are presented to the public).
  - Financial management (including how the financial management is integrated with strategy to support Authority priorities).
  - Financial standing (including the strength of the Authority's financial position).
  - Internal control (including how effectively the Authority maintains proper stewardship and control of its finances).
  - Value for money (including an assessment of how well the Authority balances the costs and quality of its services).

## The audit of the accounts and value for money

- 38 Your auditors completed the scored judgement on the Authority's use of resources. This assesses the Authority against key lines of enquiry (KLOEs) specified by the Audit Commission, on which the Authority is scored on a scale between 1 (below minimum requirements) and 4 (performing strongly). The scores are reviewed by local and national quality control processes to ensure consistency in scoring with other auditors and authorities.
- 39 In keeping with the Audit Commission's aim of being a driver for continuous improvement, the use of resources assessment has been more challenging than previously. In forming our assessment we have used the methodology developed by the Audit Commission taking into account the findings and conclusions from the previous year's assessment and updated these for changes and improvements to the Authority's arrangements.
- 40 The Key Lines of Enquiry (KLOE) and descriptors are rooted in a number of sources including statutory and professional requirements and best practice. The descriptors are reviewed on a regular basis to ensure they remain current and reflect changes in statutory and professional requirements and best practice. For this assessment requirements for equality and diversity, and sustainability were introduced.
- 41 Your auditor assessed the Authority's arrangements as consistently above minimum requirements - performing well, giving an overall score of 3. For the purposes of the CPA your auditor has assessed the Authority's arrangements for use of resources in these five areas as shown in Table 2. A detailed report on the findings of the Use of Resources assessment was provided to your officers in December 2008.

**Table 2**

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

Note: 1 = lowest, 4 = highest

### Financial Reporting

- 42 The score for financial reporting resulted from an exceptionally difficult year for the finance department due to the absence of a key member of staff due to extensive and unpredictable compassionate leave. The Authority made what arrangements it could in the circumstances to ensure the production of the annual accounts but they contained one material and several non-trivial errors. The Authority is confident this was an exceptional year and that we should see a return to the standard of accounts and working papers achieved previously. The authority reports financial out-turn against budget and an improvement area would be in broadening this process to engage with the community and considering the production of summary accounts to aid in the understanding of the authority's financial management and its stewardship of accounts.

### Financial Management

- 43 The Authority has in place a Medium Term Financial Strategy based on appropriate assumptions. Budgetary control was satisfactory as were arrangements for the management of your physical assets. The corporate business plan is linked to your financial planning and management. As part of the budget process sensitivity analysis is undertaken and an improvement area would be ensuring more explicit sensitivity analysis within the medium term financial strategy and the inclusion of indicators to highlight variances. In addition improvements are in preparation on the management of the authority's asset base and the development of linkages in the authority's service performance plan.

### Financial Standing

- 44 The Authority sets sound budgets and manages its spending within available resources. During the year the authority receives budget monitoring reports with an explanatory paper presented by the Treasurer. The inclusion in these reports of challenging targets for a comprehensive set of financial health indicators would enable financial performance monitoring thereby creating a track record of achievement.

### Internal Control

- 45 There are good systems of internal control within the authority. The Authority has in place an embedded risk management process. This process has been developed in 2008 by the use of more explicit linkages as illustrated in the Authority's service performance plan.

### Value for Money

- 46 The Authority has demonstrated that it is committed to improving value for money. Overall, the Authority manages value for money well and has made improvements, including the achievement of significant efficiency gains. Costs are being managed alongside quality of services.
- 47 There is strong performance and the improvement in the performance indicators is amongst the best nationally over the last twelve months. The Authority continues to target resources at community safety particularly in vulnerable communities, in line with its priorities. This is having a positive impact, for example reductions in primary fires, non-domestic fires and deliberate fire setting.

## The audit of the accounts and value for money

- 48 Effective procurement practices have improved value for money and strong partnership working is strengthening capacity to deliver future plans. The Authority can demonstrate fair access to services and has a track record in tackling inequality in outcomes. It continues to collect information on the needs of diverse communities and is using this information to improve access to services, for example targeting community safety work with vulnerable people.

## The key issues arising from the audit

- 49 The opinion on your accounts was unqualified and the use of resources conclusion reported that arrangements in place are consistently above minimum requirements - performing well. At the same time as giving an opinion on the Authority's accounts, your auditor issued an audit certificate, which marks the conclusion of their statutory responsibilities for the year. Your auditor also reviewed the Authority's Whole of Government Accounts submission and concluded that it was consistent with the statutory accounts. The Annual Governance Report presented to the Audit Committee on the 17 September 2008 provides further detail on the findings and recommendations arising from the audit.

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# Looking ahead

- 50** The public service inspectorates have developed a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 51** CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate area assessment and reporting performance on the new national indicator set, together with an organisational assessment which will combine the external auditor's assessment of value for money in the use of resources with a joint inspectorate assessment of service performance.
- 52** The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new National Indicator Set and key aspects of each area's Local Area Agreement.
- 53** Over the next few years, public sector bodies will face a range of challenges to their accounts production processes. The 2008 SORP introduces some minor amendments to local government accounting for 2008/09 which will require implementation and International Financial Reporting Standards (IFRS) will also be relevant. All fire authorities are required to produce IFRS-compliant accounts from 2010/11, so 1 April 2009 is the date of transition to IFRS in local government in order to prepare comparative information.
- 54** Based on our experience of auditing and working alongside the NHS with their IFRS conversion, successful organisations have by the date of transition:
- established a project team – this should include wider representation than finance eg estates;
  - developed a project plan which has been taken to Audit Committee;
  - reviewed which standards will have the biggest impact and which will be the most complex;
  - completed the information-gathering stage - for example, gathering the information on all leased assets in order to review whether they are finance or operating leases under IFRS; and
  - engaged the audit team with the process.

## Looking ahead

- 55 We are assured that the Director of Finance has commenced a review of the information required for the conversion process. Based on our experience of working with other AIBs a potentially time consuming exercise is reviewing all current leases to determine the appropriate accounting treatment under the new requirements. Depending on the Authority's circumstances, other standards may also require a similar exercise to be undertaken.
- 56 The Authority should continue to ensure that sufficient capacity is available to manage the process and regularly appraise the Audit Committee of progress.

# Closing remarks

- 57 This letter has been discussed and agreed with officers from the Authority. A copy of the letter will be presented at the Audit Committee on 13 March 2009. Copies need to be provided to all Authority 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 Authority during the year.

**Table 3 Reports issued**

Report	Date of issue
Audit and inspection plan	June 2007
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Whole of Government accounts	October 2008
Use of Resources - report to management	December 2008
Annual audit and inspection letter	March 2009

- 59 The Authority has taken a positive and constructive approach to audit and inspection work, and I wish to thank the Authority'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](http://www.audit-commission.gov.uk), and also on the Authority's website.

**Mary-Ann Bruce**  
**Comprehensive Area Assessment Lead**

March 2009

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# The Audit Commission

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

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

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