

Annual Audit and Inspection Letter

March 2008



# **Annual Audit and Inspection Letter**

**Knowsley Metropolitan Borough 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.

Audit in the public sector is underpinned by three fundamental principles.

- Auditors are appointed independently from the bodies being audited.
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Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

### **Status of our reports**

This report provides an overall summary of the Audit Commission's assessment of the Council, drawing on audit, inspection and performance assessment work and is prepared by your Relationship Manager.

In this report, the Commission summarises findings and conclusions from the statutory audit, which have previously been reported to you by your appointed auditor. Appointed auditors act separately from the Commission and, in meeting their statutory responsibilities, are required to exercise their professional judgement independently of the Commission (and the audited body). The findings and conclusions therefore remain those of the appointed auditor and should be considered within the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission.

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 During the past year Knowsley Council has continued to work effectively with partners to improve the quality of life for local people. Outcomes are improving in the majority of areas identified as priorities. Particular achievements include significant reductions in crime levels, improved services for homeless people and more older and vulnerable people being helped to live at home. Top performance assessments have also been maintained in the adult social care, housing and benefits service areas. These achievements were recognised in the Council's repeat corporate assessment in 2007. This assessed it as performing well and identified the significant progress being made across many key areas including effective partnership working.
- 2 The priority area where less progress is being made is children and young people's services where the Council is not achieving the improvement in outcomes planned. The contribution the Council makes to the health and economic wellbeing and its consultation and involvement with children and young people is good. However weaknesses in important aspects of social work and the continued low education attainment of many children and young people mean it is only achieving adequate performance in two important areas. This has contributed to the Council's overall corporate performance rating reducing from four to three stars.
- 3 Good progress is being made in developing the Council's area based approach to delivering and improving services. Structures, resources and monitoring arrangements are now in place to oversee the delivery and assess the impact of these new arrangements.
- 4 The Council has improved the way it manages its resources with the external assessment of how well it is using its resources increasing to a '4' - performing strongly - the highest possible rating.

## Action needed by the Council

- 5 Key areas for action for members in particular to note are to:
  - ensure action is focused on addressing the weaknesses identified in children and young people's services;
  - deliver continued improvements in procedures to maintain the high rating achieved for management and use of resources, in particular, to meet the tougher criteria required in the 2008 assessment;
  - demonstrate that work to improve services and quality of life at the local neighbourhood level is having an impact; and
  - address the areas for improvement identified in the Council's repeat corporate assessment.

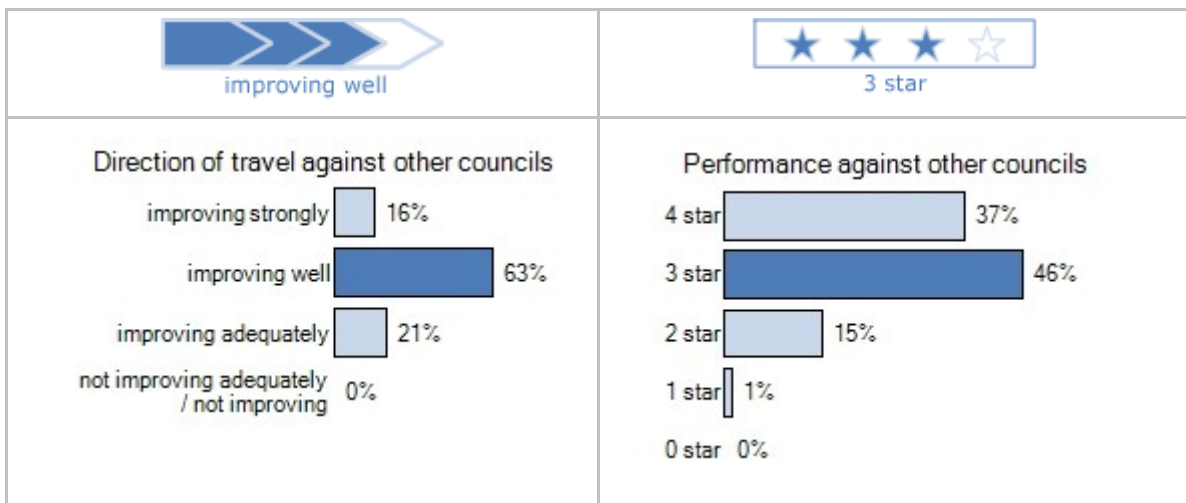
## Purpose, responsibilities and scope

- 6 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.
- 7 We have addressed this letter to members as it is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money. We have made recommendations to assist the Council in meeting its responsibilities.
- 8 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 Council is planning to publish it on its website].
- 9 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, the auditor reviews and reports 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.
- 10 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.
- 11 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 Knowsley Council performing?

- 12 The Audit Commission’s overall judgement is that Knowsley Council is improving well and we have classified the Council as three/four-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**



*Councils with a CPA star rating under review or with a direction of travel judgement that is subject to review are excluded from this analysis*

*Source: Audit Commission*

- 13 The detailed assessment for Knowsley Council is as follows.

### Our overall assessment - the CPA scorecard

**Table 1 CPA scorecard**

Element	Assessment
Direction of Travel judgement	Improving well
Overall	3 star
Corporate assessment/capacity to improve	3 of 4
Previous corporate assessment/capacity to improve, as included in overall CPA judgement in 2007	4 of 4
Current performance	
Children and young people*	2 of 4
Social care (adults)*	4 of 4
Use of resources*	4 of 4
Housing	4 of 4
Environment	3 of 4
Culture	2 of 4
Benefits	4 of 4

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

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

- 14 The Council is improving well. During the past year it has continued to work effectively with partners to improve the quality of life for local people. Outcomes are improving in the majority of areas identified as priorities, with significant improvement in some areas of relatively low performance highlighted in our 2006 direction of travel report. Good progress has also been made in the key areas identified to strengthen processes to deliver and sustain future improvements.

## Evidence of the Council improving outcomes

- 15 Safer and stronger Knowsley** - The Council's performance in delivering its priority for a safer and stronger Knowsley is very good. Community safety has improved significantly. Strong partnership working is in place to tackle crime with effective arrangements to support joint working through the Crime and Disorder Reduction Partnership (CDRP). A joint agency group is in place which focuses on prolific and other priority offenders, together with neighbourhood policing teams. These have enabled the CDRP to achieve a 15 per cent reduction in crime rates for the year ending April 2007. Recent figures show this performance is being sustained and exceeded with a further 27 per cent reduction in the six months from April to October 2007. Good progress has also been made in reducing the use of drugs with the number of drug users entering treatment increasing and the numbers staying in treatment exceeding national targets.
- 16** The Council's activities have helped to reduce the fear of crime but this still remains high. 'Pride' teams and neighbourhood wardens provide additional local points of contact for residents but these arrangements have not yet had a significant impact in reducing the fear of crime. The Council is aware that continued focus is needed in this area and has developed its infrastructure to deal with fear of crime. For example, with the introduction of a dedicated contact line and improved co-ordination of support for high risk victims. It is too early for these developments to have had an impact but measures have been put in place to evaluate their success.
- 17** The Council and partners have strengthened their approach to tackling anti-social behaviour (ASB) in response to a scrutiny review that had identified fragmented and uncoordinated arrangements. A specialist ASB unit is now in place. Partnership working to tackle ASB has reduced residents' concerns overall with a seven per cent drop in residents perception that ASB is a problem in 2006/07. More recent data also shows reductions in the number of ASB incidents recorded by 17 per cent. Results from the 2007 Knowsley residents' survey will be available in early 2008 to update the current position on performance.
- 18** The Council has improved the quality of the local environment in the borough. Resident satisfaction with waste collection and recycling is top quartile. Recycling performance continues to improve with rates at 18 per cent in November 2007 compared to 11 per cent in April 2005 and there has been a continued reduction in the volume of waste collected. The quality of the local streetscape has also improved with significant reductions in the level of litter, graffiti and fly-posting during 2006/07. However relative performance in all these areas is low and remains an area for continued focus to ensure these improvements are sustained and built on.

- 19 The Council and social landlord partners have delivered good performance in addressing the borough's housing needs. The number of Council and private sector homes meeting decent standards has continued to increase and is on track to meet 100 per cent by 2010. The length of time homelessness households spend in bed and breakfast and hostel accommodation has reduced and Knowsley has been named as a Regional Centre of Excellence for youth homelessness. Top quartile performance has also been achieved in reducing the number of private sector homes left vacant. The Council is now considering how to update its housing strategy following the completion of a detailed housing needs study of the borough.
- 20 **Prosperous Knowsley** - The Council's progress in delivering improvements in this priority area is good. It continues to attract inward investment and support new businesses. Vat business registrations have increased and pay levels in the borough have improved.
- 21 Unemployment levels continue to reduce. Effective partnership working has helped to reduce worklessness with the gap being narrowed within the borough and between Knowsley and the national average over the last year. Additionally lone parent worklessness, incapacity benefit claimants and women returners all show a positive direction of travel. However, worklessness still remains relatively high and it will be a significant challenge for the LSP to achieve its target in this area. Plans to further improve locally based employment and skills interventions are in place including enhancing the delivery of local support services, particularly in areas of greatest need.
- 22 **Every child matters** - Improvement in this priority area is mixed. Educational attainment has improved in a number of areas. However, the rate of improvement is not as good as similar authorities so the Council is not succeeding in narrowing the gap between the borough and national averages. There is a similar picture for young people not in education, employment or training (NEETs). Despite figures showing a positive direction of travel the gap is not narrowing between Knowsley and England. Currently the achievement of the LAA target for NEETs is at risk. The Council and partners are addressing this through targeting extra resources to deliver a NEET reduction strategy.
- 23 Targets for improving school attendance were missed at both primary and secondary level. A borough wide co-ordinated attendance strategy has now been developed which, partners are confident, will arrest the decline in improvement. The number of children permanently excluded from school has risen. Additional support is being provided to bring performance back on track.
- 24 Good partnership working is helping to meet the needs of looked after children and children with learning difficulties and disabilities in the borough. There is also good participation of children in decision making and supporting their communities with effective and inclusive consultation and active involvement in school councils, the youth forum and the youth parliament. Children are supported well to achieve economic well-being. Arrangements for safeguarding children are adequate and this is an area for improvement.

- 25 A healthy, independent Knowsley** - The Council with partners is generally making good progress in improving health. Most positively, for adult social care the Council's annual external review for 2007 assessed it as performing at the highest level for the second year running. This rating puts the Council's performance in the top ten of local authorities. Examples of positive developments include an increased range of community based services for older people who are mentally frail, improved performance on the overall use of intermediate care and very good performance in the number of delayed transfers from hospital. There is also a comprehensive strategy to maintain the independence of older people through increased use of assistive technology.
- 26** Integrated working with the local Primary Care Trust (PCT) is tackling the underlying causes of health deprivation and inequality with mixed outcomes. As a result of partner activity focused on smoking, obesity and poor lifestyle; heart disease and stroke rates are reducing but at a rate that is below the national average. Cancer rates are also reducing but respiratory disease has increased and shared partner targets for reducing this and circulatory disease have not been met. Under-18 conception rates continue to reduce at a rate faster than the national average and the difference in teenage pregnancy rates between areas within Knowsley has also decreased.

#### **Progress in implementing plans to sustain future improvement**

- 27** Performance measures show that Council services are improving at an average rate and that it performs well compared to similar councils. In the past year 63 per cent of performance indicators have improved which is in the average range compared to similar councils. The proportion of top performing indicators is 43 per cent which is significantly higher than the average of 29 per cent.
- 28** The Council acknowledges that it is not fully engaging with all communities and is making efforts to improve community engagement with evidence of some impact. Area Partnership Boards have been successful in developing localised agendas tailored to each area. Increased community engagement has been facilitated through the establishment of Partnership Engagement Teams, Neighbourhood Networks, and Community Challenge events. These new arrangements demonstrate a real commitment by the Council to improving community engagement in the future and they are starting to have an impact. The Council recognises that further work is needed to fully engage with some communities; the minority ethnic community is small and different approaches are necessary if it is to engage effectively with them.
- 29** The Council is improving access to services and has improved its approach to equality and diversity. Public access to the internet and the Council's website is good and improving, including one stop shops, libraries and kiosks. A mobile one stop shop is being piloted to improve access in more rural locations. The Council has also achieved level 3 of the local government equality standard. However the percentage of Council staff that have disabilities and are from black and ethnic minorities has reduced in the last year. More focus is required for the Council to ensure that its staff are reflective of the local community.

- 30** The Council is increasing its capacity to deliver through a major change programme. This involved a cultural shift within the Council away from traditional service delivery to more strategic commissioning and neighbourhood delivery. The LSP executive has also been restructured to increase capacity and improve governance and a strategic commissioning group has been formed to improve decision making. These developments are still new but will help ensure partner structures are productive and aligned to deliver the priorities of the LAA.
- 31** Prioritisation has improved and been aligned with business planning and performance management processes. The Council has worked with partners to agree three specific high level partnership priorities for the area, anti-social behaviour worklessness; and young people not in education, employment or training. It has also refined its approach to the prioritisation of plans and projects at a Council level and now has nine key delivery programmes in place. Service and financial strategies are effectively integrated to deliver these priorities through the Council's business planning framework. However the Council's plans and strategies are not routinely underpinned by a consistent approach to action planning. Without a consistent approach to action planning, the Council cannot be sure that resources are being directed effectively towards all priority areas.
- 32** The Council is progressing well in developing its area based approach to delivering services through area agreements and supporting structures. Area Partnership Boards are supported by locally based lead officers and pride teams and an Area Relationship Director who is responsible for driving forward delivery in neighbourhoods. Each neighbourhood area has a limited set of overarching priority targets for improvement, based on Local Area Agreement and national Floor Targets. These are supplemented by a range of local priorities which have been identified from a number of different sources including local community engagement. This enables partner agencies to develop very local interventions and initiatives. Performance management processes have been put in place to with 'dashboards' reporting progress against priorities for each local area. This means that the Council will be able to measure the impact of its work to improve service and quality of life at the local neighbourhood level.
- 33** The Council has improved the way it manages its resources and delivers value for money. The overall score assessing how well the Council is managing and using its resources has improved to a 4, the highest possible rating. A service review programme is in place with a programme of 22 reviews aimed at maximising performance and identifying efficiencies. The programme is helping the Council to address cost pressures, avoid reactive service cuts and ensure resources are used in line with priorities. The organisational change programme has also resulted in savings which are being used to deliver projects to reduce anti-social behaviour and improve neighbourhood management.

- 34 The Council had a repeat corporate assessment in 2007 which was published in February 2008 assessed the Council as performing well. It identified the significant progress being made across key areas and effective partnership working to address some of the main issues impacting on the quality of life of local people. Much of this we have highlighted above. The corporate assessment identified a few areas for improvement which have been accepted by the Council and, positively, have already started to be addressed. These include to:
- improve engagement with minority groups and support these to develop their capacity;
  - accelerate plans to develop an integrated performance management framework for all major partnerships; and
  - develop more robust and consistent action plans to support service strategies.

## Service inspections

- 35 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.

### **BFI (Benefits Fraud Inspectorate)**

- 36 BFI's annual assessment of the Council's benefits service is as follows.

**Table 2 BFI performance standards scores 2007**

Theme	Score
Claims Administration	4
Security	4
User Focus	4
Resource Management	4
Overall Score	4 = (Excellent)

*Source: BFI Analysis 2007*

- 37 The overall score of 4 from the BFI is used to determine the CPA score for 'Benefits' as shown in the CPA scorecard at Table 1 above.

**CSCI (Commission for Social Care Inspection)**

- 38 CSCI's annual assessment of the Council's services for adults is as follows.

**Table 3 CSCI ratings 2007**

Star rating	Service score	Capacity to improve services
★ ★ ★	Overall serving people well	Excellent

Source: CSCI 2007

- 39 CSCI's rating for the Council's adult services is used to help determine the CPA score for 'Social care (adults)' as shown in the CPA scorecard at Table 1 above.

**OFSTED (Office for Standards in Education)**

- 40 OFSTED has worked jointly with CSCI in carrying out the annual assessment of the Council's children's services and have graded the Council as follows.

**Table 4 OFSTED assessment 2007**

Aspect of assessment	Grade awarded
Overall effectiveness of children's services	2
Being healthy	3
Staying safe	2
Enjoying and achieving	2
Making a positive contribution	3
Achieving economic well-being	3
Capacity to improve, including the management of services for children and young people	3

Source: OFSTED 2007

- 41 OFSTED's ratings for the Council's children's services are used to help determine the CPA score for 'Children and young people' as shown in the CPA scorecard at Table 1 above.

## The audit of the accounts and value for money

42 As appointed auditor PricewaterhouseCoopers LLP (PwC) reported separately to the Governance and Audit Committee on the issues arising from their 2006/07 audit and have issued:

- their audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 28 September 2008; and
- a report on the Best Value Performance Plan confirming that the Plan has been audited.

### Use of Resources

43 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).

44 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 5 Knowsley's arrangements**

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

(Note: 1 = lowest, 4 = highest)

## **The key issues arising from the audit**

- 45** The audit of the Council's 2006/07 financial statements identified fewer errors than the previous year with only one material adjustment required to the draft statements. This demonstrated an improved use of spreadsheets, a more robust system review and the proactive approach taken by officers in implementing the significant changes required by the Statement of Recommended Practice 2006/07. Further improvement is however required to the documentary evidence provided by the Council to support the financial statements. Officers are already working towards this improvement.
- 46** The Council made advances in its data quality arrangements during 2006/07 having responded positively to the 2005/06 recommendations. The Council is performing well and consistently above minimum requirements in its overall management arrangements for ensuring data quality and is progressing procedures further for the future.
- 47** The Council improved its overall rating for Use of Resources from a '3' to '4' and is performing well above minimum requirements, the highest overall score achievable under the assessment. This is a significant achievement for the Council that shows commitment to deliver excellent services and to achieve continual improvement.
- 48** The Council continues to perform strongly and demonstrate good practice in the areas of Financial Standing and Internal Control. Strong financial standing is demonstrated by consistently maintaining spending within budget and more notably, the Council's history of achieving efficiency savings within portfolios without a reduction in core service delivery. In 2006/07, the Council identified efficiency savings of £4.225m which were reinvested in portfolio budgets and, through a review of provisions and reserves, released a further £2.673m to key priorities and pressures.
- 49** The Council's good practice internal control procedures were again evidenced through innovative risk management procedures, being nationally recognised for its approach to managing fraud and corruption and strong ethical procedures.
- 50** Whilst the Council is commended for its 2007 Use of Resources assessment, continued improvement and enhancement of procedures is required to maintain the current rating. The 2007 Statement or Recommended Practice for local government brings further required changes to the financial statements and, the 2008 key lines of enquiry for use of resources assessment, requires continued improvement and introduces new challenges.

## Kirkby town centre

51 We have maintained a watching brief over the proposals for the redevelopment of Kirkby town centre. Our concerns have had three particular points of focus: the costs and benefits to the Council and the associated risk; the legality of the scheme and, whether it is being appropriately controlled and managed. The situation remains very fluid but at present we consider the following.

- The Council is alert to the need to perform a cost benefit analysis, and has appointed appropriate advisors. In particular, the principle of an overage arrangement is sound. Furthermore a comprehensive risk analysis has been undertaken. However much remains to be done as the scheme develops, and the risk of substantial slippage, caused for example by a 'public inquiry' arising that might jeopardise the basis of the proposals should be borne in mind.
- Potential legal issues have been appropriately addressed, including the need to demonstrate that the Council is obtaining best value for the land that it will contribute to the proposed deal. The possibility of a challenge on State Aid has also been recognised.
- The broad governance structure seems sound. However, there are two points that might be considered further.
  - A substantial burden has been carried by a small number of officers, albeit with strong external support. Further, several have been attempting to perform this work as well as other recurring activity. It will be necessary to monitor this position closely and to consider the need to strengthen the team, perhaps through the appointment of officers on a full time basis.
  - Prior to deciding whether the scheme is to be taken forward, it will be necessary to compile a comprehensive assessment of the proposals from a Council perspective, picking up such matters as planning considerations, the development agreement and more generally its fit with the Council's strategic aspirations.

## Looking ahead

- 52** 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.
- 53** 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.
- 54** The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new Local Area Agreements.

## Closing remarks

- 55 This letter has been discussed and agreed with senior officers. A copy of the letter will be presented at the Governance and Audit Committee on 22 April 2008. Copies need to be provided to all Council members.
- 56 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.

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**Table 6      Reports issued**

<b>Report</b>	<b>Date of issue</b>
Audit and inspection plan	June 2006
Interim audit memorandum	May 2007
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Corporate Assessment Report	February 2008
Annual audit and inspection letter	March 2008

- 57 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

- 58 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 Council's website.

**Gill Orme**  
**Relationship Manager**

March 2008