

PRINCIPAL SCRUTINY COMMITTEE

31 March 2008

CABINET

21 APRIL 2008

ANNUAL AUDIT AND INSPECTION LETTER

REPORT OF HEAD OF FINANCE

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RECENT REFERENCES:

None

EXECUTIVE SUMMARY:

The Annual Audit and Inspection Letter has been presented to the Council by the Audit Commission. The Letter is addressed to members. 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.

The Letter includes a review of how well the Council has progressed (the Direction of Travel report) and the auditor's assessment of how well the Council has managed its finances (Use of Resources), and draws on the findings and conclusions from the audit of the Council.

The Letter reports that the Council has again shown improvement over the past year and continues to offer good quality services and value for money in most areas.

There was no change from the prior year for the overall assessment for Use of Resources which was 3 out of 4.

RECOMMENDATIONS:

That Members accept the Annual Audit and Inspection Letter as presented.

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ANNUAL AUDIT AND INSPECTION LETTER

Report of Head of Finance

1 Introduction

- 1.1 The Annual Audit and Inspection Letter has been presented to the Council by the Audit Commission and is attached as an appendix to this report.
- 1.2 The Letter is addressed to members. 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.
- 1.3 The letter includes:
 - a review of how well the Council has progressed - the Direction of Travel report (summarising the improvements made since the previous year), and
 - the auditor's assessment of how well the Council has managed its finances – the Use of Resources assessment.

2 Overview

- 2.1 The letter's main messages for the Council are :
 - The Council continues to offer good quality services and value for money in most areas. The proportion of performance indicators comparable with the best performing authorities is above average.
 - The Council's rate of improvement, as measured by a basket of performance indicators, is above average by comparison to similar authorities. Particular achievements have been made in priority areas such as waste management and housing.
 - Access to services in the District is fair and there are good prospects for improvement with a number of key initiatives already underway.
 - The Council offers high quality support and services to support the tourism offer and visitor economy in the District.
- 2.2 The report identifies that action is required in the following areas:
 - Sustaining improvement in processing planning applications.
 - Consolidating and increasing improvements in re-let times to maximise usage of Council accommodation.

- Completing the task of producing an asset management plan for its non-housing stock that is supported by robust information about the condition and future repair or maintenance requirements of the individual buildings.

Appropriate actions are being included in relevant business plans.

3 Direction of Travel

- 3.1 The Letter reports that the Council has again shown improvement over the past year and continues to offer good quality services and value for money in most areas.
- 3.2 It notes particular achievements in the areas of recycling, delivery of housing including affordable homes and housing benefits.
- 3.3 Generally good progress is reported towards the implementation of sustainable improvement. It is reported that there are no significant barriers to improvement and that although the availability of financial resources continues to be a challenge, the overall prospects for improving services remains positive.

4 The audit of the accounts and value for money

- 4.1 The Letter notes that Principal Scrutiny Committee has previously received a report on the issues arising from the audit of the 2006/07 audit, including:
- an unqualified opinion on the accounts for 2006/07
 - a conclusion that the Council's value for money (VFM) arrangements are adequate
 - a report on the Best Value Performance Plan confirming that it has been audited
- 4.2 The findings of the auditor are an important component of the CPA framework. In particular the Use of Resources score is derived from the assessments made by the auditor in 5 key areas:
- Financial Reporting
 - Financial management
 - Financial Standing
 - Internal Control
 - Value for money
- 4.3 There was no change from the prior year for the overall assessment which was 3 out of 4 (*with 4 being the highest*) and it is noted that the Council once again presented accounts for audit that were complete and of a high standard.

OTHER CONSIDERATIONS:

5. CORPORATE STRATEGY (RELEVANCE TO):

- 5.1 The Audit Commission and appointed External Auditors support all facets of the Corporate Strategy: the work undertaken has a particular link with the corporate priority of being an efficient and effective council.

6. RESOURCE IMPLICATIONS:

- 6.1 There are no additional resource requirements arising from the Letter.

APPENDICES:

Annual Audit and Inspection Letter

Annual Audit and Inspection Letter

Date

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Annual Audit and Inspection Letter

Winchester City Council

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Author

L Krywald

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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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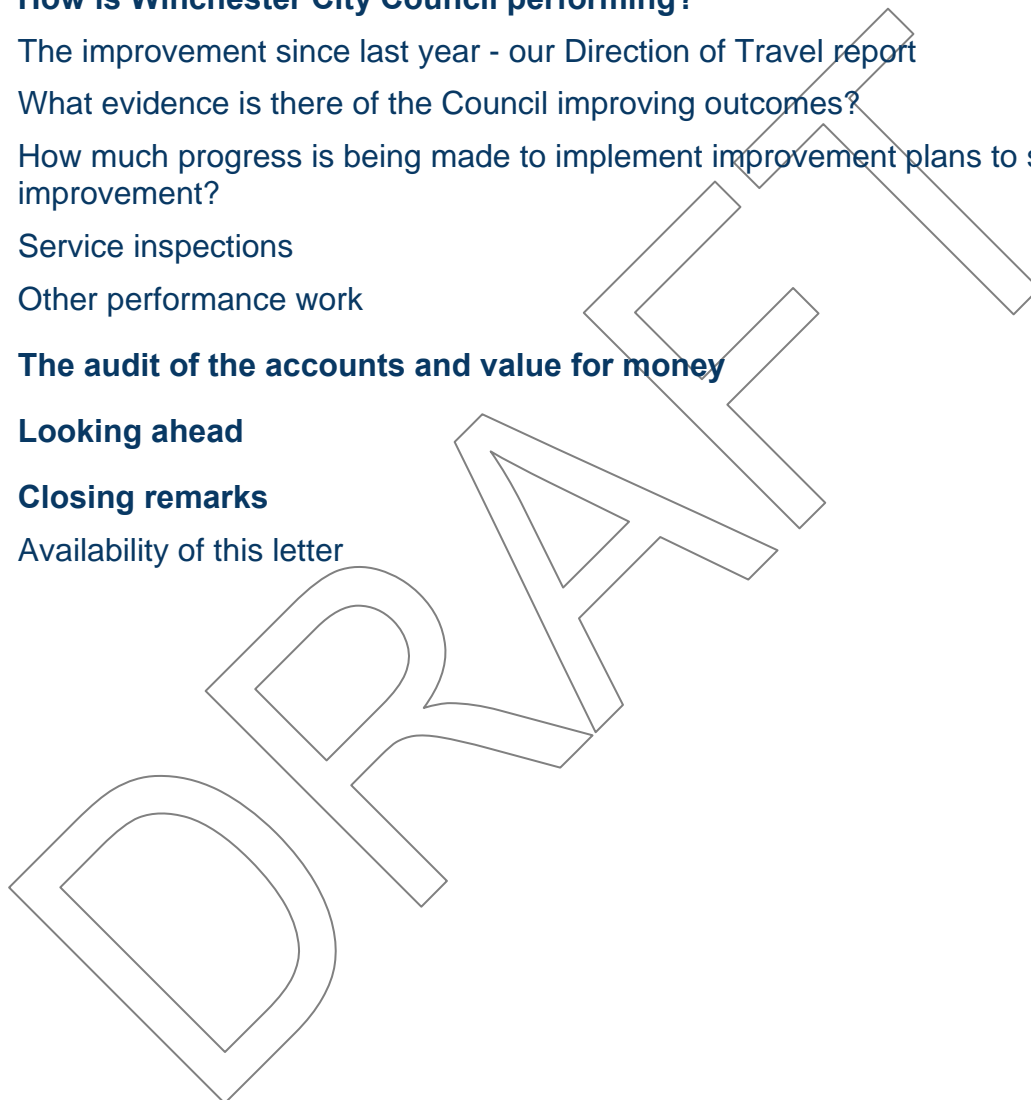
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Key messages

- 1 This report provides an overall summary of the Audit Commission's assessment of the Council. It includes our review of how well the Council has progressed (our Direction of Travel report) and the auditor's assessment of how well the Council has managed its finances (the Use of Resources scores), and draws on the findings and conclusions from the audit of the Council.
- 2 The report is addressed to the Council. In particular it has been written for councillors, but is available as a public document for stakeholders, including members of the community served by the Council.
- 3 The main messages for the Council included in this report are:
 - The Council continues to offer good quality services and value for money in most areas. The proportion of performance indicators comparable with the best performing authorities is above average.
 - The Council's rate of improvement, as measured by our basket of performance indicators, is above average in comparison with similar authorities. Particular achievements have been made in priority areas such as waste management and housing.
 - Access to services in the District is fair and there are good prospects for improvement, with a number of key initiatives already underway.
 - The Council delivers high quality support and services to support the tourism offer and visitor economy in the district.
 - The auditors have issued an unqualified audit opinion

Action needed by the Council

- There remains a significant challenge to the Council to sustain improvement in processing planning applications.
- The Council needs to consolidate and increase improvements in re-let times to maximise usage of Council accommodation.
- The Council should complete the task of producing an asset management plan for its non-housing properties that is supported by robust information about the condition and future repair or maintenance requirements of the individual buildings.

Purpose, responsibilities and scope

- 4 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.
- 5 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.
- 6 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at www.audit-commission.gov.uk. [In addition the Council is planning to publish it on its website].
- 7 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.
- 8 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.
- 9 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 Winchester City Council performing?

The improvement since last year - our Direction of Travel report

- 10 In the last two years we reported that Winchester City Council was making steady progress to improve the services it delivers to its community. The Council has again shown improvement over the past year and continues to offer good quality services and value for money in most areas.
- 11 When compared against the Audit Commission's basket of performance indicators (PIs) linked to government priorities, the Council's rate of improvement is above average for district councils. Over the past year 63 per cent of its PIs improved; over the past three years 57 per cent have improved. 44 per cent of PIs are in line with the best performers, which is well above the average for districts.
- 12 Particular achievements include improvements to recycling, delivery of housing including affordable homes and housing benefits. However the Council still needs to maintain improvement in processing planning applications and re-letting Council properties. After some delays, good progress is being made to bring forward the important city centre development at Silver Hill in Winchester.

What evidence is there of the Council improving outcomes?

- 13 This year the Council has adopted a new corporate strategy. This covers the period from 2007 until 2012 and is intended to complement the Winchester District Community Strategy by setting out how the Council will contribute to the broader aims set out in that document. The following commentary assesses progress against the Council's priorities.

Economic prosperity

- 14 The Council sees this as an important priority and is proactive in supporting business development. In the past year a number of initiatives have been pursued. In partnership with others the Winchester Business Centre has been opened. The Council has entered into a partnership to provide business start up units on Council owned land. Also the Council supported the successful ballot for the establishment of two Business Improvement Districts at Winchester and Segensworth. Such initiatives help provide the foundation for developing the local economy.

- 15 Good progress is being made in taking forward the city centre development proposals at Silver Hill. Planning permission was granted in May 2007 and this was followed by the adoption of the resolution in October for the Council to use compulsory purchase powers in order to take the development forward. This development is an important one for Winchester and it is important that progress is seen to be made.
- 16 The support that the Council gives to tourism and the visitor economy in the area is recognised as being of high quality by local stakeholders. This is one of the key findings of the review carried out by the Audit Commission on whether the Council is achieving value for money in its activities to support tourism. We also concluded that the Council has a clear understanding of the value of its tourism service in terms of the contribution it makes to the economic prosperity of the district. The award winning Tourist Information Centre was highlighted as providing high quality customer focused services. Also the support the Council gives to festivals and other initiatives was acknowledged, noting how this enhances the visitor offer and quality of life for local people.
- 17 The Council is being proactive in identifying sites needed to meet the housing targets being identified for the area in the South East Plan. The consultation exercises to inform the 'Issues and Options' work have started and the timescale for the production of the Core Strategy has been confirmed. In the meantime the development of 2000 homes west of Waterlooville has been granted planning permission. The Council recognises the importance of providing homes to support the local economy.

High Quality Environment

- 18 The appearance of the street scene is good. However, there was a decline in the street cleanliness measures in 2006/07. Compared with the previous year the percentage of land littered to a significant extent rose to 8 per cent from 2.2 per cent. While incidents of graffiti are low, they also increased from zero to one per cent. Fly posting is not an issue though. It is important that the Council ensures that the standard cleanliness of the streets is maintained, particularly given the reliance of the area on tourism.
- 19 Work is progressing well to address the congestion problems in Winchester. A third park and ride site is being developed in partnership with Hampshire County Council. At the same time a 'Winchester Access Plan' is being produced, again in partnership with the County Council. This is important if the congestion and also air quality issues facing Winchester are to be addressed.
- 20 The Council took steps to improve its performance in processing planning applications in 2006/07 but at year end figures remained comparable with the worst performing 25 per cent of authorities for all three categories of application. For 'minors' and 'others', performance was worse than the previous year. Unaudited figures to October 2007 show some improvement. However as we said last year, the challenge for the Council is to both make and sustain improvement.

- 21 Waste management in the district is improving. So far in 2007/08 there has been a marked improvement in recycling. The combined rate in August 2007 was almost 44 per cent, having improved from the 30.3 per cent achieved in April. This compares well to the poor performance reported for 2006/07. During 2006/07 the Council decreased the amount of waste collected placing the Council in the best performing 25 per cent of comparable authorities. The improvement in recycling and decreasing the amount of waste collected has happened following the successful introduction of the alternate weekly bin collection scheme. This demonstrates that the Council is strongly committed to improving its performance in managing waste in the area.
- 22 The Council is adopting a positive approach to addressing climate change issues. It is actively involved with the Winchester Climate Change partnership and has adopted the City Council Climate Change Action Plan. The impact of this work has yet to be felt, but this is important if the Council is to be seen to be taking a lead in promoting action.

Safe and Strong Communities

- 23 In taking forward action to meet this outcome, the Council has identified three elements to be addressed. These are:
- Promote freedom from fear
 - Promote health and well-being
 - Promote an inclusive society
- 24 A positive contribution towards improving community safety in the area is being made by the Council. The incidents of crime generally increased slightly in 2006/07. So far this year CADDIE, the computer system for recording crime and disorder incidents and data has been launched and progress made to develop the Safer Neighbourhood Panels with the community safety partnership. The roles of the neighbourhood wardens continue to expand and in June 2007 the Alcohol Exclusion Zone in Winchester was extended. So far in the first six months of 2007/08 it appears that the worsening trend in crime is being reversed.
- 25 The Council is delivering good services for those in need of support for their housing. These include some recent initiatives that are delivering tangible benefits, including the introduction of regular housing surgeries and the 'homecheck' scheme for people aged over 65. This helps support the more vulnerable members of the community.
- 26 The Council is involving young people well in community activities. A successful youth democracy event involving secondary schools was held on 8th October 2007. It involved councillors from the County Council as well as Winchester City Council and was attended by 80 young people.

- 27** The Council is improving the ease with which people can access its services. This is confirmed by the Audit Commission's recent inspection of access to services, which assessed the Council to be providing fair access to its services with good prospects for improvement. The Council's strong commitment to putting the customer first is acknowledged and also the improvements made to the way that it engages with the community. An example of this was the way that the Council's website is accessible to people with disabilities, although improvements are required in its payment facilities and ease of accessing information generally. The report also refers to how the customer service centre, which has been open for over two years, provides a central focus for making it easy for customers to access services. This is based in Winchester though and access arrangements to services are inadequate for those outside the City requiring face to face contact. The Council is addressing this shortcoming through the development of the Local Access Points (LAPs) at 'hub' communities. Until these LAPs are rolled out the problem of access to services for those living outside Winchester remains. This inhibits the Council's ability to provide services that are fully accessible.
- 28** The Council has been slow to address equality and diversity issues. It remains at Level 1 in the Local Government Equality Standard - 70 per cent of councils are now at level 2 or above. It adopted an equality policy and action plan in May 2007 and diversity awareness training has been rolled out to staff since 2005. Induction programmes for both staff and councillors include such training and a 'member champion' has been identified to lead on these issues with a lead officer. It is about to carry out a programme of equality impact assessments and two reference groups have been set up that will support this work. It is important for the Council to move forward to ensure that it is able to demonstrate that its commitment to awareness-raising internally is matched by progress to translate this into action.
- 29** The Council is delivering an improved housing benefit service. In particular the two PIs relating to time taken to process claims and their accuracy are comparable with the best performing authorities. So far in 2007/08 improvement is being sustained, except for the recovery of overpayments where performance is mixed. However, the Council has shown that it can improve its performance in an already high performing area.
- 30** The experience of the service provided by the Council to its housing tenants is generally good. The time taken to deliver urgent repairs is good, albeit a slight decline in performance to 2006/07. The stock is in good condition. The number of properties that meet the decent homes standard is in line with the best performing 25 per cent as is their energy efficiency. Overall the tenant satisfaction with the service received is above average at 87 per cent. However the time taken to complete non urgent repairs, although improving to 82 days from 91, remains in the worst performing 25 per cent by some margin - the median for districts is 34 days so there is some way to go to achieve good performance in this area.

- 31 The speed in re-letting Council homes is poor. In spite of some improvement from the previous year, the average re-let time was 82 days in 2006/07, placing the Council in the worst performing 25 per cent of authorities. The threshold to move out of this category is 45 days. To improve its re-let times the Council undertook a comprehensive review of its lettings process. The new procedure includes a new re-let target for 2007/08 of 25 days for general needs and 40 days for older people's housing. While the targets have yet to be achieved, good progress is being made to lower the time to re-let properties, particularly the general needs ones.
- 32 The number of affordable homes built in the area is relatively high. In 2006/07 120 were built which exceeded the Council's target. The target for 2007/08 has been revised upwards to 124 from 75, but the final number built is expected to be 150 homes. The Council has also been successful in identifying resources to fund future programmes of affordable housing. A Housing Corporation allocation of £9.6 million for 2006/08 will support the delivery of 279 new affordable homes. This includes £2.4 million to fund 40 rural dwellings. This demonstrates that the Council is fulfilling its commitment to the provision of affordable homes in the area.

An efficient and effective organisation

- 33 The Council performs adequately when delivering value for money (VfM). This is the view of the Council's external auditors as part of their use of resources assessment in 2007. Some services that were not performing well at the time, such as waste collection, were also identified as high cost. The Council's programme of fundamental service reviews is designed to address the cost as well as performance issues, which is important if the Council is to achieve good VfM.
- 34 Previously the auditors have commented on the adequacy of the information available to produce a robust asset management plan covering non-housing properties. The Council is now carrying out the survey work necessary to enable it to obtain this information. This is important if the Council is to manage its assets effectively.

How much progress is being made to implement improvement plans to sustain improvement?

- 35 Broadly, the Council is making good progress towards delivering its corporate objectives. The report from the Leader and Deputy Leader in November 19th 2007 highlights a number of successes, including the completion of member training for their role as community leaders, agreeing the ICT and play strategies, service improvements to planning, introduction of the alternate bin collection scheme, impact on the recycling rate and improvement to re-let times of Council homes. This momentum is important to maintain if improvement is to be sustained.

- 36** Good progress has been made in establishing the planning framework for improving services and delivery of outcomes for the community. The Council is working closely with the Winchester District Strategic Partnership. The community strategy has been revised and restructuring the partnership into five strategic outcome groups is taking place. This is intended to ensure that the partnership is more focussed on achieving the outcomes set out in the community strategy. Also the Council has a new corporate strategy to 2012 in place, which is supported by a clear corporate strategy implementation plan. Together these provide a good foundation for delivering the desired outcomes for the community.
- 37** Strong leadership is promoting performance improvement. The Leader's Board has been established which helps identify where improvement is required and drives this forward. An example is the improvement in the planning service that has followed scrutiny by the Leader's Board.
- 38** A culture of performance management is developing within the Council. While the roll-out of the new computerised system has been slower than anticipated, it is providing more timely online access to performance information for managers. It is able to provide the information needed for the production of the report card. This is a progress report in a graphical form that shows the current level of performance as well as past trends. Targets are clear and good performance is described. The benefits report card is also including benchmark information that links performance to cost with an explanation as to why there is a difference from other similar councils. This is a useful and clear tool that helps focus attention on the key issues to be monitored to help the Council deliver services more efficiently and effectively.
- 39** Capacity is being enhanced through staff restructuring and encouraging more efficient working as part of the Council's '2010 change programme'. This seeks to change the culture and working practices of the organisation. In the past year the restructuring of the corporate management team has been completed and progress made towards introducing flexible working for staff. New offices have been occupied adopting a hot desking approach and the support necessary to help staff work away from the office is in place. This helps the Council use its resources more efficiently.
- 40** The Council is proactive in seeking funding from external agencies to support its activities. An example is the £200,000 received from the Big Lottery to support the development of play facilities in the district. This helps increase the council's capacity to deliver new initiatives.
- 41** Procurement initiatives have yet to realise significant efficiencies. A procurement officer is shared with a neighbouring council and some improvements have resulted through adopting different approaches such as for the procurement of stationery. The Council is actively investigating options for shared services through the Hampshire and Isle of Wight Improvement Board. However no major changes have been implemented yet. The Council's approach is hampered by some existing contracts that do not encourage the contractor to improve value for money for the Council. An example is the one for waste collection where the changes to the collection regime had to be negotiated. This limits the scope for efficiencies to be gained from changing the way that services are delivered.

- 42 The Council's engagement in and support for effective partnership working across a range of sectors delivers good quality initiatives to support tourism and cultural activities.
- 43 There are no significant barriers to improvement. The availability of financial resources continues to be a challenge, but overall the immediate prospects for improving services remains positive.

Service inspections

- 44 We undertook an inspection of the Council's Access to Services in 2007. The inspection judged access to be fair with good prospects for improvement. More details have been included in the section above. The inspection report can be found on the Audit Commission and the Council's website.

Other performance work

- 45 The Hampshire Local Area Agreement (LAA) is progressing well with good engagement and cooperation from all partners, including District Councils. The LAA runs from April 2006 to March 2009. The original agreement and action plan was signed in February 2006 and the outcomes, indicators and targets have been updated for 2007/08. The LAA helps focus the attention of partners on 8 priority outcomes and 4 Flagship initiatives drawn from the Hampshire Sustainable Community Strategy and the 11 District Sustainable Community Strategies.
- 46 Hampshire Partners are setting up a Hampshire Senate This will bring together and streamline LAA and Hampshire Strategic Partnership (HSP) governance and is intended to improve leadership and accountability. The HSP with partners is currently refreshing its Sustainable Community Strategy – 'Shaping our future together' 2007-2017 to be signed off by June 2008. District Councils are engaged and contributing effectively to this.

The audit of the accounts and value for money

- 47** Your appointed auditor has reported separately to the Principal Scrutiny Committee on the issues arising from the 2006/07 audit and have issued:
- an audit report, providing an unqualified opinion on your 2006/7 accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate in September 2007; and
 - a report on the Best Value Performance Plan confirming that the Plan has been audited.

Use of Resources

- 48** The findings of the auditor are an important component of the CPA framework. 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).
- 49** 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 2007	Assessment 2006
Financial reporting	3 out of 4	3 out of 4
Financial management	2 out of 4	2 out of 4
Financial standing	3 out of 4	3 out of 4
Internal control	3 out of 4	3 out of 4
Value for money	2 out of 4	2 out of 4
Overall assessment of the Audit Commission	3 out of 4	3 out of 4

14 Annual Audit and Inspection Letter | The audit of the accounts and value for money

(Note: 1 = lowest, 4 = highest)

- 50** There was no change from the prior year for the overall score and the Council again produced accounts presented for audit that were complete and of a high standard.
- 51** The Council should complete the task of producing an asset management plan that is supported by surveys of the individual buildings. When the Council has completed this task it can then ensure that the financial aspects of its non-housing fixed assets are appropriately incorporated into the financial planning process. Currently, whilst the Council does link the asset management plan information (that is available) to its financial projections, the asset management information is not sufficiently robust for this purpose.

The key issues arising from the audit

- 52** Key issues have been reported separately by the external auditors in the ISA 260 report.

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Looking ahead

- 53 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.
- 54 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.
- 55 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.

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Closing remarks

- 56 *This letter has been discussed and agreed with Simon Eden. A copy of the letter will be presented at the Principal Scrutiny Committee on 31st March 2008. Copies need to be provided all Council members.*
- 57 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	March 2006
ISA 260	October 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Access to Services Inspection Report	February 2008
Annual audit and inspection letter	March 2008

- 58 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

- 59 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
Relationship Manager

March 2008