

Annual Audit and Inspection Letter

March 2008



Annual Audit and Inspection Letter

Borough of Poole

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.
- The scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business.
- Auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998, the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

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 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the findings and conclusions from the audit of the Council, and from a wider analysis of the Council's performance and its improvement over the last year, as measured through the Comprehensive Performance Assessment (CPA) framework.
- 2 In terms of timescales our Direction of Travel assessment takes account of developments up to December 2007 as did our work on Full Sail Ahead. Our Use of Resources assessment is based on the year to 31 March 2007 as is our opinion on the accounts. The Council may therefore have made improvements in some areas since the time of our assessment.
- 3 The report is addressed to the Council, and in particular has been written for councillors, but is available as a public document for stakeholders, including members of the community served by the Council.
- 4 The main messages for the Council in this report are:
 - Poole Council's overall CPA score rose from 3 stars in 2006 to 4 stars in 2007. The Council was one of only three councils in the South West to achieve an overall CPA score of 4 in 2007 - a commendable achievement.
 - The Direction of Travel judgement was that the Council improved well in 2007. The Council made a wide range of service improvements during the year, and also improved access to services.
 - The Council has a good record of engagement with minority and hard to reach groups. However, it has not developed a consistent, council-wide approach to diversity and equality issues.
 - The new community strategy and the revised corporate strategy set out ambitious agendas for the social, economic and environmental development of Poole. However, the strategies and service unit business plans that support the Council's corporate strategy are of variable quality, and some action plans are weak.
 - The Council has not improved the management and reporting arrangements for its asset base, although it has identified this as an improvement priority.
 - Overall, the Council achieves good value for money (VFM) by providing strong services on a comparatively low cost base. However, there is scope for improving the management of value for money - for example, by developing a more strategic approach to procurement.
 - The Council has maintained sound governance arrangements for the Full Sail Ahead development and is working hard to make this a commercial success while minimising its own investment and safeguarding the interests of council tax payers.

Action needed by the Council

5 The Council should:

- ensure that the delivery of all services is informed by the needs of minority and hard to reach groups;
- put comprehensive plans in place for the delivery of all corporate priorities;
- improve the management and reporting arrangements for its asset base;
- build on arrangements for managing and improving value for money, eg for procurement; and
- continue to maintain sound governance arrangements for the Full Sail Ahead development and ensure that it secures the necessary funding before proceeding with the project.

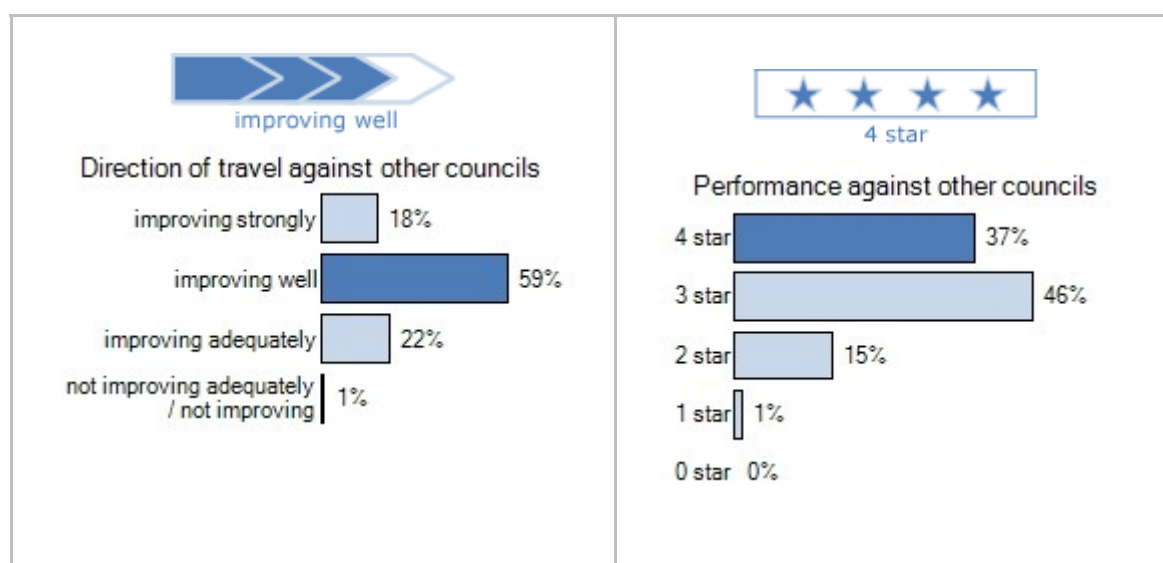
Purpose, responsibilities and scope

- 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. 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 does not include the key issues arising from the recent corporate assessment as this has not yet been finalised.
- 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 Borough of Poole performing?

- 12 The Audit Commission's overall judgement is that Borough of Poole is improving well and we have classified Borough of Poole as 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



Source: Audit Commission

- 13 The detailed assessment for Borough of Poole is as follows.

Our overall assessment - the CPA scorecard

Table 1 CPA scorecard

Element	Assessment
Direction of Travel judgement	Improving well
Overall	4 out of 4
Children and young people	3 out of 4
Social care (adults)	3 out of 4
Use of resources	3 out of 4
Housing	4 out of 4
Environment	3 out of 4
Culture	3 out of 4

Element	Assessment
Benefits	3 out of 4
Corporate assessment/capacity to improve	3 out of 4

(Note: 1 = lowest and 4 = highest)

The improvement since last year - our Direction of Travel report

Summary Direction of Travel Statement

- 14 The Audit Commission agreed the following summary Direction of Travel Statement for 2007 with the Council, which was published with the CPA scorecard on the Commission's website.

Poole Borough Council is improving well and is a 4 star council. Service improvements for children and young people included successful health and leisure programmes, and two new centres for families with younger children. Most exam results remained above national averages, although there is scope for improving Key Stage 2 results in some schools. Adult social services remained strong, and innovative social care and health services for older people were introduced in two areas of the borough.

Other important service improvements included higher recycling rates for domestic waste, reduced length of stay in bed and breakfast accommodation for homeless people, extended bus services, new leisure and cultural facilities, additional affordable housing, and faster housing benefit administration. Planning policies secured some significant benefits for the borough, but speed in deciding planning applications remained comparatively slow. Access to services was improved by the new customer service centre and the development of the website.

Poole's new community strategy sets out a clear vision for the borough and is supported by a Local Area Agreement. The Council has redefined its corporate objectives in support of that vision, and has put programmes in place for achieving these.

What evidence is there of the council improving outcomes?

Corporate Performance Assessment (CPA)

- 15 Poole Council's overall CPA score rose from 3 stars in 2006 to 4 stars in 2007. The Council was one of only three councils in the South West to achieve an overall CPA score of 4 in 2007 - a commendable achievement. The assessments from which this overall CPA score was derived are set out in the CPA table above. The increase in the overall CPA score for 2007 was due to the improved housing service assessment, the score for which was 4, against 2 in 2006.

- 16 The elements of the overall CPA score for 2007 include the score (3) for the corporate assessment (CA) carried out by the Audit Commission at Poole Council in 2004. In line with a three-year programme, the Commission carried out a CA at the Council in December 2007, and will publish the report of this in April 2008.

National performance indicators

- 17 Poole's overall service performance, as measured by national performance indicators, remained strong in 2006/07, with improvements in many service areas. The Council had 42 per cent of performance indicators (PIs) in the best quartile in 2006/07, which compared very favourably with the average of 29 per cent for all single tier councils. It also improved 57 per cent of its PIs in 2006/07, which was in line with the average for all single tier councils.

Residents' satisfaction with Council services

- 18 Residents' satisfaction with the Council's services was high compared with other councils and has improved over the past three years. The triennial national Best Value survey in 2006/07 showed that 63 per cent of residents were satisfied with the Council's services overall, which was the highest score for any unitary council, and compared with 53 per cent in 2003/04.

Progress against corporate objectives and priorities

- 19 Progress against the corporate objectives and priorities set out in the corporate strategy 'Striving for Excellence' resulted in improved outcomes for residents during last year.

'Supporting Children and Young People'

- 20 Services for children and young people remained good during last year, and many of these improved. Poole retained its 'good' rating under Ofsted's Annual Performance Assessment (APA) for 2007 of services for children and young people in the borough. There were improvements in the extent to which children and young people are enjoying and achieving, and keeping healthy, and in educational and social care services for vulnerable groups. Major service improvements included successful health and leisure programmes, and two new centres for families with younger children.
- 21 Results for A and A/S levels, GCSEs and national tests maintained Poole's strong position in comparison with other councils. However, there is scope for improving Key Stage 2 results in some schools. The proportion of young people aged 16 to 18 in the borough who are not in education, employment or training showed an improving trend and remained below national averages.

'Promoting Health and Wellbeing'

- 22 Social services for adults remained strong during last year and many of these improved. Poole retained its 'good' rating under CSCI's Annual Performance Assessment (APA) for 2007 of adult social care services in the borough. The Council made further progress in helping vulnerable people to live at home and in developing care management processes. Under the Partnerships for Older People Projects (POPPs) initiative, Social Services and Bournemouth and Poole PCT introduced innovative social care and health services for older people in two areas of the borough, with positive outcomes that include a reduction in the number of occupied hospital bed days for this group.

- 23 The Council and partners are delivering shared action plans for improving health for everyone in Poole. These programmes are delivering some improvements (for example, the Healthy Schools initiative, but not all targets are on track (for example, smoking cessation).

'Protecting Poole's Environment'

- 24 There were improvements in recycling, street cleaning and the cleanliness of public places during last year. The combined recycling and composting rate rose from 28.4 per cent in 2005/06 to 33.6 per cent in 2006/07, which was in the best quartile for unitary councils. The Council achieved all its LPSA 1 stretch targets for street cleaning and the cleanliness of public spaces, and related performance indicators showed a continued improving trend.
- 25 Policies for recreational obligations have resulted in further improvements to open spaces. Almost all new homes have been built on brownfield land in recent years, and in the last two years, 44 per cent of new homes have been in the central area of the town, maximising access to jobs and facilities by non-car travel.

'Strengthening our Communities'

- 26 Through the Poole Safe Together Partnership, the Council and partners are on track to meet national targets for the reduction of crime. Recent successful initiatives have included sports programmes to reduce anti social behaviour, measures to support victims of domestic violence in reporting abuse and obtaining fast track court hearings, and shared care services for people with drug and alcohol addictions.
- 27 The Council is working effectively with LSP partners (Poole Partnership) to promote community cohesion. In particular, it has taken a leading role in the Poole without Prejudice partnership to tackle all forms of prejudice and hate crime. Recent examples of successful working with minority groups include improved facilities and multi agency resource centre for gypsies and travellers in Alderney.
- 28 The Council has continued to develop arts, cultural and leisure facilities and activities in support of community cohesion. Achievements during last year included the re-opening of the Guildhall and Poole Museum, following restoration and refurbishment programmes.

'Developing a Dynamic Economy'

- 29 The Council makes a positive contribution to the development of the local economy. It has exceeded its Local Plan target for making employment land available while protecting the natural heath land and the harbour. It was instrumental in the decision made last year by a major American bank to open an office in the borough.

- 30 The Council's has promoted bus services through subsidies for some routes to key destinations and investment in real time passenger information systems. Together with the concessionary fare scheme for older passengers, these initiatives have contributed to a significant increase in bus passenger journeys, and the Council has met its LPSA targets for bus travel.

'Improving Housing for Local People'

- 31 The Council has continued to perform well in housing. Overall housing completions are on target to meet the requirement of 500 units per annum in the Regional Spatial Strategy 2006 to 2026. There were 476 completions of affordable units in the two-year period 2005/06 to 2006/07, which is consistent with achieving the Housing Strategy target of 1,050 units in the four years to 2008/09. Poole Housing Partnership is on course to have all its dwellings comply with the Decent Homes standard by 2010, and the Council has already achieved the target for 70 per cent of vulnerable households in the private sector.
- 32 Services for homeless people have improved. There was a significant reduction in the average length of stay in bed and breakfast accommodation in 2006/07, and the reducing trend in length of stay in hostel accommodation was maintained.

'Improving Efficiency and Effectiveness'

- 33 Access to services is good and improving for most people. The Council completed the first phase of its '*Customer First*' programme last year. The central Customer Service Unit is now dealing promptly with more than half of all telephone calls and emails received by the Council, over a wide range of services. The Council also upgraded its website last year, which is informative and has a wide range of online functions. However, some Council buildings are not easily accessible to people with disabilities, and the Council remains in the worst quartile for this.
- 34 Planning performance remains mixed. Planning policies continued to secure a wide range of social and environmental benefits for the borough, and a high proportion (40 per cent) of affordable housing on new developments. However, speed in deciding planning applications remained below average in comparison with other councils in 2006/07.
- 35 The performance of the benefits service improved in 2006/07. The service worked with the Benefit Fraud Inspectorate to introduce proven good practice, which resulted in an increase of 30 per cent in the number of 'enablers' achieved. There were also improvements in the time taken to process benefit claims and in recovery of overpayments.
- 36 The Council has not developed a consistent, council-wide approach to diversity and equality issues. It has a good record of engagement with minority and hard to reach groups and has fed the back the results of some of these exercises into service development. However, it does not make consistent use of equality impact assessments across all service areas, with the result that the delivery of some services is not informed by the needs of minority and hard to reach groups.

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

- 37** The Council has produced some ambitious plans for the social, economic and environmental development of Poole, and for improving the quality of life of local people. The new community strategy sets out a clear vision for the borough and is supported by a robust Local Area Agreement. There are clear links between the community strategy and the Council's revised corporate strategy, which sets out well-defined objectives and priorities and programmes for delivering these. The Council is also working with Bournemouth Borough Council, Dorset County Council, local businesses and other stakeholders to develop a Multi-Area Agreement (MAA) in support of economic growth.
- 38** However, the service strategies and related action plans that support the Council's corporate strategy are of variable quality. While some service strategies (for example, the Children and Young People's Plan) are well-structured, others lack clarity and their action plans do not adequately define lead responsibilities, resource requirements, milestones and targets. As a result, the Council's approach to delivering some priorities is not clear.
- 39** The Council is building capacity, in support of the delivery of its objectives and priorities. It is developing a business transformation programme, based on ten work streams, which addresses identified weaknesses in capacity and is designed to deliver fundamental improvements in efficiency, with resultant potential savings of £2 million.

Service inspections

- 40** The Audit Commission did not carry out any service inspections at the Council during 2007.
- 41** Relationship Managers work with other inspectorates and regulators who also review and report on the council's performance. Relationship Managers share information and seek to provide co-ordinated regulation to the Council.
- 42** During the past year the Council has received assessments from other inspectorates, comprising:
- Commission for Social Care Inspection (CSCI) Annual Performance Assessment (APA) of adult social care services;
 - Office for Standards in Education (Ofsted) Annual Performance Assessment (APA) of services for children and young people; and
 - Benefit Fraud Inspectorate (BFI) Annual CPA Assessment of the benefits service.

We have used these assessments to help arrive at the Council's overall CPA score and the Direction of Travel judgement.

The audit of the accounts and value for money

- 43 Your appointed auditor has reported separately to Service Provision Scrutiny and Audit Committee and the full Council on the issues arising from the 2006/07 audit and has issued:
- an audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 21 September 2007; and
 - a report on the Best Value Performance Plan confirming that the Plan has been audited.
- 44 The Council produced a good set of accounts despite the complications of significant changes to the SORP requirements this year and there were no significant adverse issues identified during the audit.

Use of Resources

- 45 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).
- 46 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 2

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

(Note: 1 = lowest and 4 = highest)

47 In terms of the individual elements we commented as follows:

Table 3

Element	Assessment
Financial reporting	The Accounts were produced well within deadlines, were presented fairly and contained only a small number of minor errors. The accounts were subject to robust member scrutiny and an unqualified opinion was issued. Accuracy, openness and accountability are areas where the Council has been strengthening its arrangements in recent years, and the Council is now performing well on financial reporting.
Financial management	The medium-term financial strategy, budgets and capital programme are soundly based and are designed to deliver its strategic priorities. Performance is actively managed against budgets. The Council had not (at the time of assessment) improved management of and reporting arrangements for its asset base, although this is an improvement priority for the Council.
Financial standing	The Council manages its spending within the available resources.

Element	Assessment
Internal control	<p>The overall score remains unchanged from the previous assessment but there are more detailed improvements. The Council formally approved the corporate risk register in June 2007.</p> <p>Systems of internal control are generally sound but internal control should be more directly related to identified risks.</p> <p>The Council is working on introducing a comprehensive business continuity plan.</p> <p>The council improved its proactive counter fraud and corruption work.</p>
Value for money	<p>Overall, the Council achieves good value for money (VFM) by providing strong services on a comparatively low cost base. There are well-developed processes for focusing capital and revenue expenditure on priorities. However, there is scope for improving some aspects of performance in some service areas (for example, Environment and Planning) where spending per capita is comparatively high in relation to other councils.</p> <p>The Council has arrangements in place for managing and improving VFM. Internal reviews and other VFM initiatives have resulted in some substantial cost savings and efficiency gains, and the Council is on course to exceed Government targets set for these. Major revenue and capital investment programmes are in general well-managed.</p> <p>However, the Council has not yet embedded the management of VFM in service planning or performance management. There is also scope for a more strategic approach to procurement.</p>

Local risk based work

- 48 In addition to the use of resources work we identified areas of particular importance to the Council that we carried out some additional specific work on. These were:
- affordable housing; and
 - the regeneration project: 'Full Sail Ahead'.

- 49 We reported on affordable housing in our previous annual audit and Inspection letter and a detailed report was submitted in March 2007.

Full Sail Ahead

- 50 The project aims to facilitate the regeneration of brownfield land in Hamworthy by building a new bridge between West Quay and the former power station site in Hamworthy. Unlike a number of regeneration projects where there is a public stake, the Council does not own any of the land.
- 51 Following our review in 2005 we recommended that the Council should ensure that it had up to date and relevant financial viability information to inform negotiations and to ensure that the package of benefits achieved is the best possible, including affordable housing, education, recreation and employment and community facilities.
- 52 This review covered:
- a review of the Council's response to our recommendations;
 - an assessment of the projects governance arrangements; and
 - an update of the scheme.
- 53 The Council has made a detailed and positive response to our previous recommendations, which taken as a whole, significantly improved the corporate governance arrangements over the proposed development.
- 54 The Council set up the Full Sail Ahead (FSA) strategy group and the FSA Board to provide soundly based governance arrangements and demonstrate accountability for decision making. The arrangements provide an adequate audit trail allowing external scrutiny by an appropriate authority whilst at the same time preserving commercial confidentiality.
- 55 In the period since our previous report the other land owners have proved reluctant to sign up to a comprehensive development. The updated financial modelling analysis also indicated that the project did not support the infrastructure and affordable housing requirements set out in the original plan.
- 56 As a result the Council concluded that achieving a comprehensive integrated scheme under the auspices of a master development partner was no longer feasible. The Council therefore changed its focus to dealing with the major landowner and developer JJ Gallagher and bringing forward the former power station site for development with the rest of the development to follow.
- 57 JJ Gallaghers have submitted three planning applications for this site and the third and current application does not meet the council's criteria on, amongst other things, the scale of the development, the number of homes and the level of S106 contribution.

- 58 The Council has taken a robust approach to the development proposals and has worked hard to safeguard its interests. The Council has published its own vision of the former power station site. The Council is working hard to make this a commercial success while minimising its own investment and safeguarding the interests of council tax payers.
- 59 The FSA board in October 2007 agreed that procurement of the bridge should only commence when the council obtains certainty about them meeting the shortfall of costs.
- 60 The Council needs to maintain its sound governance arrangements and ensure that it secures the necessary funding before proceeding with the project.

Other issues arising from the audit

- 61 Following public advertisement of the Audit a local government elector contacted the Auditor and made a formal objection to various items of expenditure which the elector considered to be unjustified, or as a result of, or caused by corrupt practices.
- 62 Although we determined that none of the issues could be upheld as valid objections we did agree that as part of our 2007/08 audit we would test the particular land assets mentioned as part of our verification of assets work. We also agreed with Internal Audit that they would review whether charges were being made for private access to public open spaces.
- 63 Another local government elector also raised concerns about the Council's 'A fair deal for Poole' Campaign, which were considered and responded to but did not require the auditor to take further action.

Looking ahead

- 64 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.
- 65 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.
- 66 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

- 67 This letter has been discussed and agreed with your Chief Executive. A copy of the letter will be presented at the cabinet on 1 April 2008. Copies need to be provided to all Council members.
- 68 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 4 Reports issued

Report	Date of issue
Audit and inspection plan	March 2006
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Final accounts memorandum	September 2007
Full Sail Ahead	February 2008
Corporate assessment	March 2008
Annual audit and inspection letter	March 2008

- 69 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

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

Name Philip Suter
Relationship Manager

Date 1 April 2008