

Annual Governance Report

Humberside Police Authority

Audit 2008/09

Date

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Status of our reports

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

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

Gentlemen

2008/09 Annual Governance Report

I am pleased to present the final version of my report on the results of my audit work for 2008/09.

A draft of the report was provided to the Deputy Chief Executive & Treasurer on 18 September 2009.

The report sets out the key issues that you should consider before I complete the audit.

It asks you to:

- consider the matters raised in the report before approving the financial statements (pages 6 to 8);
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- agree to adjust the errors in the financial statements I have identified, which management has declined to amend or set out the reasons for not amending the errors; (Appendix 3);
- approve the letter of representation on behalf of the Authority before I issue my opinion and conclusion (Appendix 4); and
- agree your response to the proposed action plan (Appendix 6).

Yours faithfully

Mark Kirkham
District Auditor
Date

Key messages

This report summarises the findings from the 2008/09 audit which is substantially complete. It includes the messages arising from my audit of your financial statements and the results of the work I have undertaken to assess how well you use and manage your resources to deliver value for money and better and sustainable outcomes for local people.

Financial Statements	Results	Page
Unqualified audit opinion	Yes	6
Financial statements free from error	Yes	6
Adequate internal control environment	Yes	6
Use of resources	Results	Page
Use of resources judgements	Yes	9
Arrangements to secure value for money	Yes	10

Audit opinion

- 1 I expect to issue an unqualified audit opinion on the financial statements and a qualified value for money conclusion.

Financial statements

- 2 The draft financial statements were found to be free from material error or misstatement.

Use of resources

- 3 I have assessed the overall Use of Resources score for the Authority as a 2. I bring to your attention the score of 1 for the Managing Finances theme, which represents a failure to meet minimum standards across that theme.

Next steps

This report identifies the key messages that you should consider before I issue my financial statements opinion, value for money conclusion, and audit closure certificate. It includes only matters of governance interest that have come to my attention in performing my audit. My audit is not designed to identify all matters that might be relevant to you.

4 I ask the Finance Committee to:

- consider the matters raised in the report before approving the financial statements (pages 6 to 8);
- take note of the adjustments to the financial statements which are set out in this report (Appendix 2);
- agree to adjust the errors in the financial statements I have identified which management has declined to amend or set out the reasons for not amending the errors (Appendix 3);
- take note of the VFM Conclusion and Use of Resources score;
- approve the letter of representation on behalf of the Authority before I issue my opinion and conclusion (Appendix 4); and
- agree your response to the proposed action plan (Appendix 6).

Financial statements

The Authority's financial statements and annual governance statement are important means by which the Authority accounts for its stewardship of public funds. As Authority members you have final responsibility for these statements. It is important that you consider my findings before you adopt the financial statements and the annual governance statement.

Opinion on the financial statements

- 5** Subject to satisfactory clearance of outstanding matters, I plan to issue an audit report including an unqualified opinion on the financial statements. Appendix 1 contains a copy of my draft audit report.

Errors in the financial statements

- 6** I did not identify any material errors in the financial statements.
- 7** I did identify a small number of errors which were not material but are considered non-trivial. Those which management have agreed to adjust within the financial statements are shown within Appendix 1. Those which management have not agreed to adjust within the financial statements are shown within Appendix 2.

Material weaknesses in internal control

- 8** I did not identify any material weaknesses in the design or operation of internal controls that might result in a material error in your financial statements of which you are not aware.

Letter of representation

- 9** Before I issue my opinion, auditing standards require me to obtain appropriate written representations from you and management about your financial statements and governance arrangements. Appendix 3 contains the draft letter of representation I seek to obtain from you.

Key areas of judgement and audit risk

- 10** In planning my audit I identified specific risks and areas of judgement that I have considered as part of my audit. My findings are set out in Table 1.

Financial statements

Table 1 Key areas of judgement and audit risk

Issue or risk	Finding
The introduction of a new asset management system may result in fixed asset balances and fixed asset related income and expenditure being incorrectly stated within the financial statements.	Asset data was transferred accurately from the old asset management system to the new system. Balances within the financial statements which were derived from the new system are free from material error or misstatement.

Accounting practice and financial reporting

11 I consider the qualitative aspects of your financial reporting. Table 2 contains the issues I want to raise with you.

Table 2

Issue or risk	Finding
Accounting for provisions is not consistent with the requirements of Financial Reporting Standard 12 (FRS12).	The insurance provision does not meet the requirements of FRS12. The balance of the provision is £700k.
The Authority has accrued items of general year end income and expenditure to the incorrect periods.	Balances of income and expenditure have been accounted for in the 2008/09 financial statements when they relate to 2009/10, and vice versa. These balances relate mostly to receipts and payments which are manually recorded. All balances identified are individually considered as trivial.
The Authority's specific year end accrual process has accrued items as 2008/09 expenditure in error.	Expenditure totalling £132,249 has been accounted for in 2008/09 when it relates to future periods.
The Authority's disclosures within the Statement of Accounts are not fully compliant with the requirements of the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008.	There were a number of instances where disclosure within the Statement of Accounts was not fully compliant with the requirements of the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008.

Recommendation

R1 The Authority needs to ensure that all provisions disclosed within the accounts are compliant with FRS12.

R2 The Authority needs to improve the processes for recording manual receipts and payments so that income and expenditure is recorded in the period to which it relates

R3 The Authority needs to improve the process for identifying year end accruals so that expenditure is recorded in the period to which it relates.

R4 The Authority should ensure that disclosure within the Statement of Accounts each year is fully compliant with the requirements of the relevant Statement of Recommended Practice on Local Authority Accounting in the United Kingdom.

Use of resources

I am required to consider how well the Authority is managing and using its resources to deliver value for money and better and sustainable outcomes for local people, and give a scored use of resources judgement.

I am also required to conclude whether the Authority put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.

Use of resources judgements

- 12** In forming my scored use of resources judgements, I have used the methodology set out in the [use of resources framework](#). Judgements have been made for each key line of enquiry (KLOE) using the Audit Commission's current four point scale from 1 to 4, with 4 being the highest. Level 1 represents a failure to meet the minimum requirements at level 2.
- 13** I have also taken into account, where appropriate, findings from previous use of resources assessments (updating these for any changes or improvements) and any other relevant audit work.
- 14** The Authority's use of resources theme scores are shown in Table 3 below and have been subjected the Audit Commission's national quality assurance process. The key findings and conclusions for the three themes, and the underlying KLOE, are summarised in Appendix 5. Detailed findings will be disclosed in the separate Use of Resources 2008/09 report which I will issue to you.

Table 3 Use of resources theme scores

Use of resources theme	Scored judgement
Managing finances	1
Governing the business	2
Managing resources	2

- 15** The Authority's arrangements for managing finances are below minimum standards. Whilst the Authority can demonstrate that it has a sound understanding of its costs and performance, the arrangements in place for identifying and reporting forecast budget variances are weak. The Authority plans its finances over the medium term based on unreliable financial reports.
- 16** The Authority meets the minimum standards in all other areas of the assessment. Examples of positive outcomes have been provided during the course of the assessment, and there is scope for the Authority to provide further evidence of such outcomes where it believes minimum standards have been exceeded.

Recommendation

R5 The Authority must improve the arrangements in place to provide timely, reliable and useful forecasts of financial information.

R6 The Authority must ensure that strategic financial decisions are based on robust financial information.

R7 Where the Authority believes that minimum standards have been exceeded, it must ensure that evidence is provided to support the achievement of positive, planned outcomes.

R8 Review my 2008/09 Use of Resources report and implement any recommendations appropriately.

Value for money conclusion

17 I assess your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. From 2008/09, the Audit Commission will specify each year, which of the use of resources KLOE are the relevant criteria for the VFM conclusion at each type of audited body. My conclusions on each of the areas are set out in Appendix 5.

18 I have identified weaknesses in your arrangements to:

- Plan your finances effectively to deliver your strategic priorities and secure sound financial health; and
- Ensure that financial reporting is timely, reliable, and meets the needs of internal users, stakeholders and local people.

As set out above and in Appendix 5.

19 I intend to issue a qualified conclusion stating that the Authority had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources, except in the areas highlighted in Appendix 5.

20 Appendix 1 contains the wording of my draft report.

Appendix 1 – Independent auditor’s report to Members of Humberside Police Authority

Opinion on the financial statements

I have audited the accounting statements, the police pension fund accounting statements and related notes of Humberside Police Authority for the year ended 31 March 2009 under the Audit Commission Act 1998. The accounting statements comprise the Income and Expenditure Account, Statement of Movement on the General Fund Balance, Balance Sheet, Statement of Total Recognised Gains and Losses, Cash Flow Statement, and the related notes. The police pension fund accounting statements comprise the Fund Account, the Net Assets Statement and the related notes. The financial statements and police pension fund accounting statements have been prepared under the accounting policies set out within them.

This report is made solely to the members of Humberside Police Authority in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by the Audit Commission.

Respective responsibilities of the Treasurer and auditor

The Treasurer’s responsibilities for preparing the financial statements, including the police pension fund accounting statements, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2008 are set out in the Statement of Responsibilities.

My responsibility is to audit the accounting statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the accounting statements, the police pension fund accounting statements and related notes present fairly, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2008:

- the financial position of the Authority and its income and expenditure for the year; and
- the financial transactions of its police pension fund during the year and the amount and disposition of the fund’s assets and liabilities, other than liabilities to pay pensions and other benefits after the end of the scheme year.

I review whether the governance statement reflects compliance with ‘Delivering Good Governance in Local Government: A Framework’ published by CIPFA/SOLACE in June 2007. I report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered, whether the governance statement covers all risks and controls. Neither am I required to form an opinion on the effectiveness of the Authority’s corporate governance procedures or its risk and control procedures.

I read other information published with the accounting statements, the police pension fund accounting statements and related notes and consider whether it is consistent with the audited accounting statements, the police pension fund accounting statements and related notes. This other information comprises the Explanatory Foreword. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the accounting statements, the police pension fund accounting statements and related notes. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounting statements, the police pension fund accounting statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the accounting statements, police pension fund accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority’s circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounting statements, the police pension fund accounting statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounting statements, the police pension fund accounting statements and related notes.

Opinion

In my opinion:

- The accounting statements and related notes present fairly, in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2008, the financial position of the Authority as at 31 March 2009 and its income and expenditure for the year then ended; and
- The police pension fund accounting statements present fairly, in accordance with the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2008, the financial transactions of the police pension fund during

Appendix 1 – Independent auditor’s report to Members of Humberside Police Authority

the year ended 31 March 2009 and the amount and disposition of the fund’s assets and liabilities as at 31 March 2009, other than liabilities to pay pensions and other benefits after the end of the scheme year.

Conclusion on arrangements for securing economy, efficiency and effectiveness in the use of resources

Authority’s Responsibilities

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

Auditor’s Responsibilities

I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to relevant criteria specified by the Audit Commission for police authorities. I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Qualified Conclusion

Having regard to relevant criteria specified by the Audit Commission for police authorities, published by the Audit Commission in May 2008 and updated in February 2009, and the supporting guidance, I am satisfied that, in all significant respects, Humberside Police Authority made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009 except that it did not put in place adequate arrangements for:

- Planning its finances effectively to deliver its strategic priorities and secure sound financial health;
- Ensuring that its financial reporting is timely, reliable and meets the needs of internal users, stakeholders and local people.

Certificate

I certify that I have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

Appendix 1 – Independent auditor’s report to Members of Humberside Police Authority

Mark Kirkham

District Auditor

Room 205

Crosskill House

Mill Lane

Beverley

HU17 9JB

[Date]

Appendix 2 – Adjusted amendments to the accounts

The following misstatements were identified during the course of my audit and the financial statements have been adjusted by management. I bring them to your attention to assist you in fulfilling your governance responsibilities.

Table 4

Adjusted misstatements	Nature of Adjustment	Income and Expenditure Account		Balance Sheet	
		Dr £000s	Cr £000s	Dr £000s	Cr £000s
£263k	Foreword to accounts – Collection fund surplus disclosed within ‘Police grants’ income when it should be disclosed within ‘Council tax’ income.	0	0	0	0
£74k	Foreword to accounts – Under recovery of ‘Police grants’ income not represented within disclosure.	0	0	0	0
£385k	Note 21 ‘Summary of capital expenditure and sources of finance’ – analysis was incomplete.	0	0	0	0
£860k	Note 40 – Reconciliation of net surplus/deficit on the income and expenditure account to the revenue activities net cash flow in the	0	0	0	0

Appendix 2 – Adjusted amendments to the accounts

		Income and Expenditure Account		Balance Sheet	
	statement – Interest income accrual incorrectly accounted for as debtor within background working papers. Increase in debtors and total of note both understated. The Cash Flow statement and draft note 41 have also been amended accordingly to take account of the error.				
£220k	Note 40 – Reconciliation of net surplus/deficit on the income and expenditure account to the revenue activities net cash flow in the statement – Movement in year end interest receivable balance incorrectly accounted for as a debtor movement within background working papers. Increase in debtors understated and additional disclosure of movement in interest receivable balance required.	0	0	0	0

Appendix 3 – Unadjusted misstatements in the accounts

The following misstatements were identified during the course of my audit and the financial statements have not been adjusted by management. I bring them to your attention to assist you in fulfilling your governance responsibilities. If you decide not to do so, please tell us why in the representation letter. If you believe the effect of the uncorrected errors, individually and collectively, is immaterial, please reflect this in the representation letter. Please attach a schedule of the uncorrected errors to the representation letter.

Table 5

Description of error	Accounts affected	Value of error £Million
Insurance provision not compliant with FRS12. Provisions overstated and should be reversed as 2008/09 income.	Income and expenditure account Provisions	0.700
Accruals incorrectly accounted for as 2008/09 expenditure. Expenditure and creditors both overstated.	Income and expenditure account Creditors	0.132

Appendix 4 – Draft letter of representation

Draft management representation letter

Mr Mark Kirkham
District Auditor
Room 205
Crosskill House
Mill Lane
Beverley
HU17 9JB

Humberside Police Authority - Audit for the year ended 31 March 2009

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other *[insert relevant details e.g.; directors, officers, officials]* of Humberside Police Authority, the following representations given to you in connection with your audit of the Authority's financial statements for the year ended 31 March 2009. All representations cover the Authority's accounts and Pension Fund accounts included within the financial statements.

Compliance with the statutory authorities

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice which present fairly the financial position and financial performance of the Authority and for making accurate representations to you.

Uncorrected misstatements

I confirm that I believe that the effects of the uncorrected financial statements misstatements listed in Appendix 3 of the 2008/09 Annual Governance Report are not material to the financial statements, either individually or in aggregate. These misstatements have been discussed with those charged with governance within the Police Authority and the reasons for not correcting these items are as follows;

Appendix 4 – Draft letter of representation

- *[reason 1 etc;*
- *reason 2]*

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Authority and Committee meetings, have been made available to you.

Irregularities

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect fraud or error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; or
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

I also confirm that I have disclosed:

- my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements; and
- my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Law, regulations, contractual arrangements and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Authority.

The Authority has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

Assets

The following have been properly recorded and, where appropriate, adequately disclosed in the financial statements:

- losses arising from sale & purchase commitments;
- agreements & options to buy back assets previously sold; and
- assets pledged as collateral.

Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts.

Contingent liabilities

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than those already disclosed in the financial statements; and
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties.

Related party transactions

I confirm the completeness of the information disclosed regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements

Post balance sheet events

Since the date of approval of the financial statements by the Finance Committee, no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

The Authority has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Signed on behalf of Humberside Police Authority

I confirm that the this letter has been discussed and agreed by the Authority on [date]

Signed

Name

Position

Date

Appendix 5 – Use of resources key findings and conclusions

The following tables summarise the key findings and conclusions for each of the three use of resources themes.

Table 6 Managing finances

Theme score	1
Key findings and conclusions	
Overall, the Authority’s arrangements for managing finances do not meet minimum standards.	
KLOE 1.1 (financial planning)	
Score	1
VFM criterion met	No
Key findings and conclusions	
The Authority’s arrangements to plan its finances effectively to deliver its strategic priorities and secure sound financial health do not meet minimum standards.	
KLOE 1.2 (understanding costs and achieving efficiencies)	
Score	2
VFM criterion met	Yes

Appendix 5 – Use of resources key findings and conclusions

Key findings and conclusions	
The Authority's arrangements to ensure a sound understanding of its costs and performance and achieve efficiencies in its activities are adequate.	
KLOE 1.3 (financial reporting)	
Score	1
VFM criterion met	No
Key findings and conclusions	
The Authority's arrangements to ensure that its financial reporting is timely, reliable and meets the needs of internal users, stakeholders and local people do not meet minimum standards.	

Table 7 Governing the business

Theme score	2
Key findings and conclusions	
Overall, the Authority's arrangements for governing the business are adequate.	
KLOE 2.1 (commissioning and procurement)	
Score	2
VFM criterion met	Yes
Key findings and conclusions	

Appendix 5 – Use of resources key findings and conclusions

The Authority's arrangements to commission and procure quality services and supplies, tailored to local needs, to deliver sustainable outcomes and value for money are adequate.	
KLOE 2.2 (data quality and use of information)	
Score	2
VFM criterion met	Yes
Key findings and conclusions	
Notwithstanding issues already identified within KLoE 1.3, the Authority's arrangements to produce relevant and reliable data and information to support decision making and manage performance are adequate.	
KLOE 2.3 (good governance)	
Score	2
VFM criterion met	Yes
Key findings and conclusions	
The Authority's arrangements to promote and demonstrate the principles and values of good governance are adequate.	
KLOE 2.4 (risk management and internal control)	
Score	2
VFM criterion met	Yes
Key findings and conclusions	
The Authority's arrangements to manage its risks and maintain a sound system of internal control are adequate.	

Table 8 Managing resources

Theme score	2
Key findings and conclusions	
Overall, the Authority’s arrangements to manage resources are adequate.	
KLOE 3.3 (workforce planning)	
Score	2
VFM criterion met	Yes
Key findings and conclusions	
The Authority’s arrangements to plan, organise and develop its workforce effectively to support the achievement of its strategic priorities are adequate.	

Appendix 6 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
Annual Governance Report 2008/09 - Recommendations						
8	R1 The Authority needs to ensure that all provisions disclosed within the accounts are compliant with FRS12.					
8	R2 The Authority needs to improve the processes for recording manual receipts and payments so that income and expenditure is recorded in the period to which it relates					
8	R3 The Authority needs to improve the process for identifying year end accruals so that expenditure is recorded in the period to which it relates.					
8	R4 The Authority should ensure that disclosure within the Statement of Accounts each year is fully compliant with the requirements of the relevant Statement of Recommended Practice on Local Authority Accounting in					

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
	the United Kingdom.					

The Audit Commission

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

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

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

Copies of this report

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