

## REPORT TO AUDIT & PERFORMANCE REVIEW PANEL

Title: ANNUAL AUDIT & INSPECTION LETTER

Date: 9 March 2009

Member Reporting: Councillor Hilton

Contact Officer(s): Gary Richardson, Acting Head of Policy & Performance, 01628 685657

Wards affected: ALL

### 1. SUMMARY

- 1.1.1 The Councillors' Auditors, KPMG and the Audit Commission will present their Annual Audit & Inspection Letter 2008.

### 2. RECOMMENDATION

- 2.1.1 **That Members are requested to receive and comment upon the attached letter.**
- 2.1.2 **Copies of the AAIL are provided to all Council Members.**

What will be different for residents as a result of this decision?
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The Council's response to key issues which have been previously identified in past letters and those contained within the attached report will ensure that the residents of the Royal Borough of Windsor and Maidenhead receive quality services from a Council which continues to improve.
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### 3. SUPPORTING INFORMATION

#### 3.1 Background

- 3.1.1 This is the Audit Commission's Annual Audit & Inspection Letter for 2008. The detail of the report will be presented to the Members of this panel by a representative of the Council's Auditors KPMG and our Audit Commission Relationship Manager.
- 3.1.2 The letter 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 2007/08 and from inspections undertaken since the last Annual Audit & Inspection Letter.
- 3.1.3 The letter includes the latest assessment of the Council's performance under the CPA framework, including the Direction of Travel report and the results of any inspections carried out by the Audit Commission.
- 3.1.4 The Audit Commission's overall judgement is that the Royal Borough of Windsor and Maidenhead Council is "**improving well**" and they have classified the Royal Borough as a **three star** in its current level of performance under the Comprehensive

## Performance Assessment.

3.1.5 In précis the key messages within the letter include the following:

- a) *The Royal Borough of Windsor and Maidenhead is a three star Council and has achieved a Direction of Travel judgement of “improving well”. This reflects an increase in the Council’s rate of improvement over the past 12 months and is an improvement on the previous judgement.*
- b) *The Council is strengthening its capacity and partnership working to ensure it continues to improve performance in priority areas.*
- c) *The rate of improvement of the Council’s performance indicators (PIs) has increased over the past year.*

3.1.6 The letter also includes an audit of accounts and Value for Money and with regard to the latter states:

3.1.7 The Council scores well for Value for Money in its use of resources assessment it is exceeding its target for accumulative savings to 2008 and 2008/09 has already identified £4M against the £3M target. In April 2008 the Council set its Council Tax with the lowest increase achieved since becoming a unitary Council, which keeps the Band D level among the lowest outside London. Specifically the assessment for use of Resources was scored three out of four for each of the five areas from which the use of resources score is derived.

3.1.8 Next Steps – the Council needs to agree an action plan to address the following points and combine this with a process of self reflection to ensure that it develops arrangements to demonstrate its performance as the CAA assessment is implemented.

Actions for the future which have been identified in this letter are verbatim:

- *ensuring those actions identified from the assessment process are collated into an action plan for relevant officers across the Council;*
- *considering the way in which assumptions and scenarios that test the robustness of the Council future financial plans are documented and challenged;*
- *ensuring action plans to develop and improve the arrangements in place for monitoring data quality are implemented;*
- *developing the measures and metric used to demonstrate the way in which partnerships and other working arrangements are being deployed to achieve the Council’s strategic objectives; and*
- *developing the way in which sustainability considerations (such as the carbon footprint) are included in strategic and operational planning and decision making.*

## 4. OPTIONS AVAILABLE AND RISK ASSESSMENT

### 4.1 Options

	Option	Comments	Financial Implications
1.	Do nothing.	In order to maintain the enhanced rate of improvement the Council should respond to the recommendations contained within the AAIL and failure to do this will reduce the Council's rate of improvement.	Revenue – Nil  Capital - Nil
2.	Recommended - That the Council welcomes this report, noting its positive conclusions about the Royal Borough and prepares an action plan to address the points raised in the letter.	This will support the Council's continued rate of improvement.	Revenue – There are no financial implications beyond existing budget.  Capital

### 4.2 Risk assessment

4.2.1 Any projects which emerge within the action plans to address those issues arising in the report will include an appropriate risk assessment.

## 5. CONSULTATIONS CARRIED OUT

5.1.1 This letter is intended to communicate the significant issues to key external stakeholders, including members of the public. The Audit Commission will publish this letter on their web site and the Council will publish it on its own web site.

## 6. IMPLICATIONS

6.1.1 The following implications have been addressed where indicated below.

Financial	Legal	Human Rights Act	Planning	Sustainable Development	Diversity & Equality
✓	✓	✓	✓	✓	✓

Background Papers: None

Text in italic is a verbatim extract from AAIL.

# Annual Audit and Inspection Letter

Royal Borough of Windsor and Maidenhead

Audit 2007/08

March 2009



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## Status of our reports

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

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

- 1 The Royal Borough of Windsor and Maidenhead is a 3 star council and has achieved a direction of travel judgement of 'improving well'. This reflects an increase in the council's rate of improvement over the past 12 months and is an improvement on the previous judgement.
- 2 The new Chief Executive joined in May 2008, and a major re-structuring of the Council's senior management is now complete. The Council is strengthening its capacity and partnership working to ensure it continues to improve performance in priority areas. A sustainable community strategy is yet to be developed, and the Council's strategic plan is due to be refreshed. The Local Strategic Partnership has just been restructured.
- 3 The rate of improvement of the Council's performance indicators (PIs) has increased over the past year. Recycling rates, the accuracy in processing housing benefit claims and speed in processing some planning applications improved. More people use buses and traffic growth reduced to zero. This has led to an increase in scores for some key service blocks ie housing, environment and benefits.
- 4 Good progress has been made against the areas identified for improvement in the Audit and Inspection Letter last year. Performance in keeping the area clean and processing major and minor planning applications has improved. Good progress has been made on equality impact assessments with 111 completed so far and the Council is on target to meet its target of finishing them all by February 2010. In adult social care there has been improvement in the number of assessments and provision of telecare. However, while the accuracy of processing housing benefits claims improved, the speed of processing declined.
- 5 The Council strengthened its approach to providing good value for money, although the recorded costs for some services, such as waste collection, appear high. It is exceeding its target for cumulative savings to 2008 and in 2008/09 has already identified £4 million against the £3 million target. Changes in the way the Council delivers its IT services is expected to result in a projected annual cost saving of £200,000 and a significant cut in carbon emissions.
- 6 The improvements planned for performance management last year have been put into place and have had a positive impact on the way that the Council is managing its performance. Key to this has been the introduction of the balanced scorecard approach that is used monthly to ensure that performance improves and targets are met. Further work to improve data quality and the extent that this is embedded within the Council, as well as with partners is required. Project management arrangements have also been strengthened.

### Action needed by the Council

- 7 The Council needs to lead completion of the sustainable community strategy refresh and ensure this is linked to the Council's strategic plan.
- 8 The Council needs to continue to lead the refinement of the Local Strategic Partnership to ensure it is effective.
- 9 Complete the streamlining of the Council's business planning processes ensuring that the links to the Council's overall strategic direction are clear.
- 10 Management of data quality needs to be more systematically embedded across the Council and considered with the partners that it works with.
- 11 The Council needs to improve some aspects of services for children and young people as identified in the annual performance assessment issued by Ofsted.  
[www.ofsted.gov.uk](http://www.ofsted.gov.uk)
- 12 The Council needs to improve some aspects of its adult social care services as identified in the annual performance assessment issued by the Commission for Social Care Inspection. [www.csci.gov.uk](http://www.csci.gov.uk).

# Purpose, responsibilities and scope

- 13** 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 2007/08 and from any inspections undertaken since the last Annual Audit and Inspection Letter. (It also includes the results of the most recent corporate assessment.)
- 14** 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.
- 15** This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk). (In addition the Council is planning to publish it on its website).
- 16** Your appointed auditor is responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, your appointed auditor reviews and reports on:
- the 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.
- 17** 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.
- 18** We have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.

# How is Royal Borough of Windsor and Maidenhead Council performing?

19 The Audit Commission’s overall judgement is that the Royal Borough of Windsor and Maidenhead Council is improving well and we have classified the Royal Borough of Windsor and Maidenhead Council as three 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 Overall performance of councils in CPA**



Source: Audit Commission

## How is Royal Borough of Windsor and Maidenhead Council performing?

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### Our overall assessment - the CPA scorecard

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**Table 1 CPA scorecard**

<b>Element</b>	<b>Assessment 2007</b>	<b>Assessment 2008</b>
Direction of Travel judgement	Improving adequately	Improving well
<b>Overall</b>	<b>3 star</b>	<b>3 star</b>
Corporate assessment/capacity to improve	3 out of 4	2 out of 4
Current performance		
Children and young people*	3 out of 4	3 out of 4
Social care (adults)*	3 out of 4	3 out of 4
Use of resources*	3 out of 4	3 out of 4
Housing	2 out of 4	3 out of 4
Environment	2 out of 4	3 out of 4
Culture	3 out of 4	3 out of 4
Benefits	2 out of 4	3 out of 4

Note: The corporate assessment/capacity to improve score has moved down to a 2 from 3. Although the Council's 2006 Corporate Assessment scored 2, the previous score of 3 applied until all councils were assessed under the new 'harder test' corporate assessment framework. All assessments under the framework were published by January 2009, so the 2006 score is now used.

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

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

**20** The Council is improving well. In the past year it has seen a number of changes. The new Chief Executive joined in May 2008, and a major re-structuring of the Council's senior management is now complete.

### What evidence is there of the Council improving outcomes?

- 21 Over the past three years the services delivered by the Council have improved as shown by its performance indicators (PIs). With 68 per cent of its PIs improving it is in line with other similar councils. While the rate of improvement over the past 12 months at 56 per cent is below the average nationally, this is an improvement from the position last year. It is also to be seen in the context of a Council that has a higher than average number of top performing PIs - 40 per cent against the national average of 30 per cent.
- 22 Good progress is being made against the areas identified for improvement in the Audit and Inspection Letter last year. Performance in keeping the area clean and processing major and minor planning applications has improved. Good progress has been made on equality impact assessments with 111 completed so far and the Council is on target to meet its target of finishing them all by February 2010. In adult social care there has been improvement in the number of assessments and provision of telecare. However, while the accuracy of processing housing benefits claims improved, the speed of processing declined.
- 23 The Council has maintained its focus on its priority areas and is able to demonstrate achievements as follows:

#### **Residents First**

- 24 Improvements to the operation of the customer service centre have addressed concerns about speed of answering calls and the number of missed calls. Further improvements are now planned.
- 25 While the Council has yet to move from level 2 to level 3 of the Equality Standard for Local Government it has maintained its commitment to fair and equal access. All services are being reviewed to make sure they are accessible and meet the needs of all local people;
- 26 Already in 2008/09 the Council has exceeded its target for the provision of affordable homes with 188 completed against the target of 106. In 2007/08 133 were delivered. However, there remain a relatively large number of private sector homes left vacant, and the number increased over the past year.

#### **Supporting children and young people**

- 27 Ofsted judged the overall effectiveness of the Council's children's services as good, consistently above minimum requirements. However, a longstanding area for improvement is in child and adolescent mental health services (CAMHS) and therapy services. Educational attainment continues to be high for GCSEs, with performance in the best performing 25 per cent for nearly all PIs.

#### **Supporting adults and older people**

- 28 The CSCI rating for the Council's adult social care services remains at 2 stars. The Council is delivering good outcomes but performance levels have remained relatively constant. Further work is required to improve services for those with HIV and AIDS and their carers.

## How is Royal Borough of Windsor and Maidenhead Council performing?

### Healthier Communities

- 29** Progress is being made to improve the health of local people, but clear outcomes are limited. Good progress is being made to meet the 2010 target for Schools with Healthy Living Status with 18 completed in 2007/08. Progress towards meeting the LAA target for the reduction in obesity for Year 6 children is being made through the Healthy Eating School project. More people are being encouraged to stop smoking. 68 people have quit so far this year against the target of 70 set for year 2 of the project.

### A thriving, cleaner, greener borough

- 30** The Council continues to make good progress to improve the environment. Since May 2007, 2,000 trees have been planted and the Council has received its first Green Flag Award. While the recycling rate continues to increase, the rate of improvement dropped slightly compared to others, but this is expected to be redressed with the introduction of the green waste scheme. The reported cost of waste collection is high compared with other councils and has increased over the past year. The Council is investigating why this should be the case in order to identify action to be taken to address the situation.
- 31** The quality of the road network is improving following the increase in spend on roads maintenance to over a million pounds. At the same time there has been zero traffic volume growth and an increase in the use of buses by 29 per cent over the past two years. The appearance of the area is being improved through the project to 'de-clutter' road signs. An important improvement for residents has been the on-going re-organisation of the car parking arrangements in Windsor which followed extensive and positive consultation with residents.
- 32** A greater focus on the economic well being of the area has seen the 'Grow our own Project' expand. The project has linked with over 450 people to provide support to enhance their skills and 120 people are now in sustainable employment.
- 33** Progress is being made to rejuvenate Maidenhead through the PRoM partnership which has agreed a vision for the future of the town for consultation. This vision has cross party support from within the Council
- 34** The Council is making progress in adopting a co-ordinated approach to sustainability in partnership with others. An impact is being made by the Council with its own property portfolio, but progress against its wider community targets has yet to be seen. The Council is now focussing on these and is monitoring progress being made.

### Safer and stronger communities

- 35** This is a low crime area, but the recent picture of crime levels is mixed. There is a fall in violent crime and criminal damage. However, while theft from vehicles is down following the 'Clear car campaign', there is an increase in burglary and serious acquisitive crime. In response, hot spots are being targeted, resulting in some successes. This is being supported by the recent neighbourhood policing initiative and closer working between partners. The reduction seen in 2007/08 in anti-social behaviour is continuing into 2008/09.

## How is Royal Borough of Windsor and Maidenhead Council performing?

### Value for money

- 36 The Council scores well for value for money in its use of resources assessment. It is exceeding its target for cumulative savings to 2008 and in 2008/09 has already identified £4 million against the £3 million target. In April 2008 the Council set its council tax with the lowest increase achieved since becoming a unitary council, which keeps the Band D level among the lowest outside London.
- 37 The Council has changed the way that it delivers its IT services. Reduction in the number of servers used from 153 to nine is expected to result in a projected annual cost saving of £200,000 and a significant cut in carbon emissions.

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

- 38 The planned improvements for performance management described in the AAIL last year have been put into place and have had a positive impact on the way that the Council is managing its performance. Key to this has been the introduction of the balanced scorecard approach that is used monthly by the Chief Executive and senior managers to ensure that performance improves and targets are met. The impact of decisions on residents is a key focus, and all reports presented for decision consider their likely impact. The new complaints system, introduced last year, is able to identify trends that helps determine where improvements are required.
- 39 Business planning processes are being streamlined to help maintain focus on the key areas for improvement and link to the Council's overall strategic direction. The number of action plans produced is being rationalised, and a range of project management improvements have been implemented.
- 40 The capacity of the Council to improve is being enhanced. While the Audit Commission's inspection of the benefits service identified concerns about the council's track record in addressing long-standing performance issues, both Ofsted and CSCI assessed capacity to improve as positive. There is strong leadership from councillors and a leadership programme for staff is in place. The past year has been one of transition for the Council with the senior staff re-organisation completed in December 2008.
- 41 Further work is required to ensure that the Local Strategic Partnership is effective following the restructuring. Allied to this will be the refresh of the community strategy and then the Council's strategic plan to ensure that these are up to date and clearly linked.

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### Service inspections

- 42 During 2008 the Commission carried out an inspection of the benefits service. The report was published in November 2008 and described the benefits service as a fair with uncertain prospects for improvement.

## How is Royal Borough of Windsor and Maidenhead Council performing?

43 In reaching these judgements the following points were highlighted.

- Customers and stakeholders have access to knowledgeable, experienced staff who can deal with queries well. But there is a lack of meaningful consultation with users to find out what they would like to be improved.
- The Council's performance for the speed of dealing with changes in circumstances is above average. But it is amongst the worst 25 per cent of councils nationally for the time it takes to deal with new claims.
- There is a lack of a systematic approach to managing value for money, but the Council's implementation of the local housing allowance (LHA) was successful and it uses discretionary housing payment effectively. The approach to overpayment recovery is effective and there is a key focus on minimising overpayments to avoid subsidy loss. The Council has an effective fraud service with high sanction levels and an equitable approach to overpayment recovery and fraud investigation.
- Planning for continuous improvement is weak. Managers and staff produce some good performance monitoring information, but they do not use this to effectively maximise strengths and deal with weaknesses. However, there is a renewed corporate culture of openness to change and improvement and corporate commitment to user focus and vulnerable people.
- There are some good examples of partnership working and stakeholders regard the Council as good to work with, compared with other councils.

44 An important aspect of the role of the Comprehensive Area Assessment Lead is to work with other inspectorates and regulators who also review and report on the Council's performance. CAALs share information and seek to provide 'joined up' regulation to the Council. During the last year the Council has received the following assessments from other inspectorates.

- Ofsted [www.ofsted.gov.uk](http://www.ofsted.gov.uk).
  - 2008 Annual Performance Assessment of services for children and young people (November 2008).
  - Overall effectiveness of children's services '3' – good.
  - Capacity to improve, including the management of children's services '3' - good.
- CSCI [www.csci.gov.uk](http://www.csci.gov.uk).
  - 2008 Annual Performance Assessment of social care services for adults (November 2008) and Annual Performance (Star) Rating for Social Services (November 2008).
  - Service score for adults social care - '3' (good).
  - Capacity to improve - '3' (promising).
  - Overall star rating of '2 stars'.

# The audit of the accounts and value for money

**45** Your appointed auditor has reported separately to the Audit and Performance Panel on the issues arising from the 2007/08 audit and have 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 10 September 2008.

## Use of Resources

**46** 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).

**47** For the purposes of the CPA we have 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	3 out of 4
Financial standing	3 out of 4
Internal control	3 out of 4
Value for money	3 out of 4
<b>Overall assessment of the Audit Commission</b>	<b>3 out of 4</b>

Note: 1 – lowest, 4 = highest

## The audit of the accounts and value for money

### The key issues arising from the audit

- 48** The Council is performing well in all areas. The key developments within the period reviewed included: the work undertaken to improve asset management and the survey of the estates managed by the Council; the developments within the risk management processes operated across the Council; and management of probity and governance issues for members. Actions for the future are focused on:
- ensuring those actions identified from the assessment process are collated into an action plan for relevant officers across the Council;
  - considering the way in which assumptions and scenarios that test the robustness of the Council future financial plans are documented and challenged;
  - ensuring action plans to develop and improve the arrangements in place for monitoring data quality are implemented;
  - developing the measures and metric used to demonstrate the way in which partnerships and other working arrangements are being deployed to achieve the Councils strategic objectives; and
  - developing the way in which sustainability considerations (such as the carbon footprint) are included in strategic and operational planning and decision making.
- 49** The Council has agreed an action plan to address the above points and will need to combine this with a process of self-reflection to ensure that it develops arrangements to demonstrate its performance as the CAA assessment is implemented.

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### Advice and Assistance work

- 50** No advice and assistance work has been completed outside of our statutory audit work.

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# Looking ahead

- 51** The public service inspectorates have developed a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 52** CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate area assessment and reporting performance on the new national indicator set, together with an organisational assessment which will combine the external auditor's assessment of value for money in the use of resources with a joint inspectorate assessment of service performance.
- 53** The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new National Indicator Set and key aspect of each area's Local Area Agreement.

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# Closing remarks

- 54** This letter has been discussed and agreed with the corporate management team. A copy of the letter will be presented at the audit and performance panel on 9 March 2009 and the cabinet on 26 March 2009. Copies need to be provided to all Council members.
- 55** Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

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**Table 3      Reports issued**

Report	Date of issue
Audit and inspection plan	March 2008
Interim audit memorandum	May 2008
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Benefits Service Inspection Report	November 2008
Annual audit and inspection letter	March 2009

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- 56** 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.

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## Availability of this letter

- 57** This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk), and also on the Council's website.

**Elizabeth Hale**  
**Comprehensive Area Assessment Lead - Berkshire**

March 2009

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# The Audit Commission

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

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.

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