

Annual Audit and Inspection Letter

Date: February 2008



# Annual Audit and Inspection Letter

**Devon and Somerset Fire and Rescue Authority**

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- any third party.

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## Key messages

- 1 Devon Fire and Rescue Authority (FRA) and Somerset Fire and Rescue Authority combined on 1 April 2007 to form Devon and Somerset Fire and Rescue Authority (the Authority).
- 2 This letter therefore includes details of:
  - Separate service assessments for Devon FRA and Somerset FRA constructed from performance information and an operational assessment which was carried out by the Department of Communities and Local Government in late 2006.
  - Separate 2006/07 Use of Resources assessments for Devon FRA and Somerset FRA - the latter prepared by Grant Thornton.
  - A single Direction of Travel assessment for the period up to mid September 2007.
- 3 The Authority is consistently well rated in our assessments and is working hard to integrate its services following combination of the two authorities on 1 April 2007.
- 4 Our key findings include:
  - Service assessments which rate both FRAs as performing well and consistently above minimum requirements.
  - Both the Devon and the Somerset FRAs maintained their arrangements for use of resources, which are also consistently above minimum requirements and indicate they are performing well.
  - The authorities continue to achieve good value for money and are balancing costs with good service performance effectively. Costs are generally well-managed and are in accordance with delivering services over a large geographical area. Improved value for money is being sought through combination and integration of the separate authorities.
  - Our Direction of Travel assessment rates the combined Devon and Somerset FRA as improving adequately. The Authority is maintaining good levels of service performance and is sustaining its rate of improvement. This is despite an increasingly tough financial environment and the inevitable challenges that combination has brought in the short term.
- 5 Despite a high workload and ambitious project plan to combine Devon and Somerset FRAs on 1st April 2007, performance is improving in a number of areas. The Authority is building on good practices from both fire authorities and is continuing to make good progress in delivering community safety work and delivering good results to its communities. The Authority is making improvements to services and recent operational performance is also getting better.

- 6 The Authority has reasonably robust improvement plans which are being delivered, although some features could be strengthened. In particular, current plans do not clearly articulate priorities or show exactly what the process of combination will deliver. For example, they do not identify the quality of services or details of efficiencies being sought. The Authority also does not always demonstrate effectively the impact of its work with the wider community across Devon and Somerset.

## Action needed by the Authority

- 7 The key actions that the Authority needs to take in response to the issues raised in this letter include:
  - continue to demonstrate that services are delivering consistent and equitable levels of high performance to all communities in accordance with the Authority's aims and objectives;
  - address the key areas for improvement identified by our Use of Resources audits;
  - ensure that the Authority is well engaged in developing the Local Area Agreements (LAAs) and can clearly articulate its contribution to the area so that it is well understood by partners;
  - ensure that the impact of wider partnership activity is consistently monitored and managed;
  - clarify what quality of service the Authority is aiming for at every level of the organisation and identify details of efficiencies being sought;
  - provide appropriate support to help ensure that members and the Audit Committee are able to provide a strong focus for driving improvement; and
  - address any gaps in the performance management framework - for example agreeing a better set of local performance indicators, and fully integrating diversity and access to services into day-to-day work.

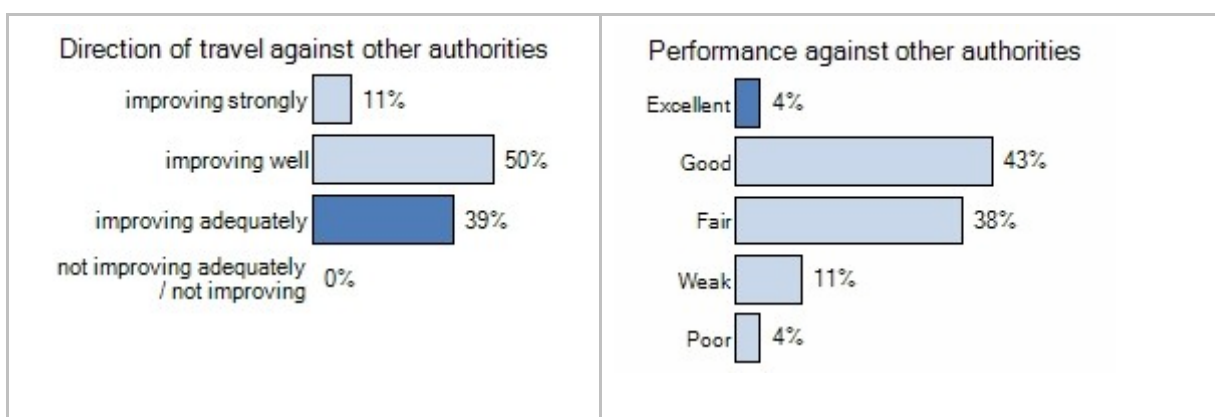
## Purpose, responsibilities and scope

- 8 This report provides an overall summary of the Audit Commission's assessment of the Authority. It draws on the most recent Comprehensive Performance Assessment (CPA) and Direction of Travel review and the findings and conclusions from the audit of the combined FRA and its predecessors in 2006/07 as outlined in paragraph 2 above.
- 9 We have addressed this letter to members as it is the responsibility of the Authority 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 Authority in meeting its responsibilities.
- 10 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 Authority is planning to publish it on its website.
- 11 As your appointed auditor I am 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, I review and report on:
  - the Authority's accounts;
  - whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
  - whether the Authority's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 12 We have listed the reports issued to the Authority relating to 2006/07 audit and inspection work at the end of this letter.

## How is the Devon and Somerset Fire and Rescue Authority performing?

- 13 The Audit Commission's overall judgement is that Devon and Somerset Fire Authority is improving adequately.
- 14 Devon FRA demonstrated Good overall performance, while Somerset FRA demonstrated Fair overall performance in the Fire and Rescue Comprehensive Performance Assessment carried out in 2005. The latter assessed authorities on their corporate management, their achievements, community fire safety and how they planned to respond to incidents through their Integrated Risk Management Plan (IRMP). It did not consider tactical management of emergency response. The following chart shows the latest position across all Authorities.
- 15 We are now updating these assessments, through an updated corporate assessment, in authorities where there is evidence of change

**Figure 1 Overall performance of authorities in CPA**



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

### What evidence is there of the fire authority improving outcomes?

#### Devon Fire and Rescue Authority

- 16 In 2006/07, Devon Fire and Rescue Authority's (FRA) performance was good, with the rate of improvement steadily increasing according to best value performance indicators (BVPIs). Devon improved 55 per cent of its BVPIs between 2005/06 and 2006/07. Most operational BVPIs improved in 2006/07 with no deaths, and fewer injuries, accidental fires, and false alarms. Fire prevention activity improved, contributing to fewer primary fires and deliberate fires. Corporate health indicators also improved slightly and the numbers of female fire fighters matched the best 25 per cent of FRAs.

- 17 Effective arrangements for achieving and managing value for money in 2006/07 were maintained. Costs continue to reflect local circumstances. An increasingly robust budgeting process enables efficiency targets to be consistently met. However, public satisfaction is falling in line with national trends. For Devon, satisfaction fell from 74 per cent in 2003/04 to 60 per cent in 2006/07, ranking Devon 21st nationally.

### **Somerset Fire and Rescue Authority**

- 18 In 2006/07 Somerset FRA maintained its arrangements for achieving and managing value for money. As with Devon, costs continued to reflect local circumstances and are well balanced with the challenges of working in a rural county. The FRA benefited from working with Somerset County Council in sharing the same strong budgeting and financial planning processes.
- 19 However, thirteen out of 21 BVPIs deteriorated compared to 2005/06. These include increasing levels of sickness absence, primary fires, deaths (from 2 to 3), injuries, and deliberate fires. The FRA improved some BVPIs such as the number of accidental fires and vehicle fires but did not meet 14 out of its 21 targets. Public satisfaction is decreasing nationally and in Somerset it fell to 51 per cent in 2006/07, ranking the FRA 37th nationally.

### **Post Combination - Devon and Somerset Fire and Rescue Authority**

- 20 The Authority is maintaining good progress in delivering positive outcomes to its communities. Since combination, the Authority is building on the good practices developed in Somerset and Devon to deliver its community safety activity. Examples include the delivery of home fire safety checks with social services, resulting in the fitting of specialist smoke alarms for the hard of hearing. All partnerships have been mapped, resulting in greater clarity on any gaps in services and reduced duplication. As a result, the Authority is developing a more responsive youth inclusion team. Road safety initiatives are now better targeted at high risk groups such as the 18-21 year olds, and the greater capacity created by combination is re-energising its work with older people to deliver a wider range of services. As a result, positive outcomes for the community are being achieved through effective partnership working, which is helping to maximise their impact.
- 21 Devon and Somerset is making clear progress with its strategic goals since Combination. Most progress is being made with the Authority's first strategic goal which is '*to proactively reduce risk, to save life, protect property and the environment from fire and other emergencies*'. The Authority is delivering a much improved operational performance in 2007/08, according to recent unaudited data. This is despite the pressures on the organisation from combining the two authorities. The numbers of deaths, injuries, accidental fires, deliberate fires, false alarms, and primary fires are all reducing when compared to the combined figures for Devon and Somerset in 2006/07.

- 22 The Authority is responding effectively to emergency incidents and is making good progress in reviewing its operational procedures, despite the large amount of work involved in harmonising all policies and working practices. A baseline position for operational performance was established in June 2007 with targets set based on a balance between the performance of Devon and Somerset. This is placing the Authority in a good position to deliver a more appropriate level of operational response and to judge performance against targets and plans.
- 23 Devon and Somerset has clear high level objectives to deliver better value for money and is developing a framework to demonstrate this more clearly. One of the FRA's three strategic goals is: *'to provide an effective, efficient and economic service'*. A key driver in Combination is to improve value for money and service quality, and to deliver £3 million of efficiencies over the next 5 years. Efficiencies have already been found in reducing vehicle maintenance costs, rationalising training costs, delivering better and cheaper ICT support, and in securing more cost effective insurance arrangements.
- 24 However, the Authority has not agreed more detailed indicators to demonstrate how service quality and value for money will be demonstrated, when it will be delivered, and who will recognise improvements. This work forms part of the corporate plan and is now underway.
- 25 The Authority has a good knowledge and understanding of local communities and how they are changing. It continues to engage well with the local community. For example, the FRA is working effectively with the Chinese community, traveller groups, migrant workers and the business community to improve the quality and impact of community safety information. The new Authority has achieved level 2 of the local government equality standard and is working hard to achieve level 3. Equality impact assessments on policies are well underway.
- 26 The Authority has continued to invest in community events such as the Glastonbury Festival and the Plymouth Respect festival and this is resulting in a high community profile which helps communicate safety messages. Media coverage is generally positive, despite some negative coverage of changes to crewing arrangements in Devon. Access to information and services is generally improving for many people but the Authority recognises it needs to do more.
- 27 Despite some areas of good practice regarding the delivery of services to vulnerable groups, there is not a consistent approach. There is a lack of monitoring of outcomes that impact on diverse areas of the community. Disabled access to many fire stations is limited and despite an extensive programme of capital investment and refurbishment, few buildings are used as facilities for the whole of the community. Plans to improve access to services also lack clarity. In 2007 only 3.7 per cent of operational staff are women and there is a real risk that the Authority may not meet its own targets for 2007/08.

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

- 28 Business planning continues to be strong. A corporate plan for 2007-2010 is in place which is well integrated with the Integrated Risk Management Plan. The corporate plan contains 3 strategic goals, 9 key objectives and 49 activities which are supported by clear and measurable targets. The Medium Term Financial Plan (MTFP) directly supports business planning and ensures that future plans and targets are both realistic and affordable. The corporate plan is well linked to divisional plans, area plans, and community plans and increasingly at station level. A clear vision is helping the Authority to plan for the future.
- 29 The Authority is making good progress towards further integration between Somerset FRA and Devon FRA. The Authority is generally delivering improvements as planned, thus providing confidence that better outcomes will be secured in the future. A high amount of corporate capacity continues to be directed towards the Combination project which is the first voluntary combination in the country.
- 30 Project plans are generally on track and any minor problems are being resolved. A new management and area structure is in place, and a large amount of work is being made in harmonising working practices. The Authority has risk-assessed all its operational polices and procedures and is well on track to harmonise 35 of the most important. Combination is placing the Authority in a strong position to drive further improvement and sustain this in the longer term.
- 31 Good progress is being maintained in implementing the requirements of the National Framework for fire and rescue authorities. Clear progress has been made in driving forward a more realistic timetable and project plan for regional fire control and in greater flexibility to duty systems. There is an effective and supportive approach to the Regional Management Board (RMB). The Authority has secured significant efficiency savings from the regional procurement framework, although the impact of adopting a regional approach to issues such as diversity, sickness absence and in recruitment is not clear.
- 32 Devon and Somerset Fire and Rescue Authority has the capacity to deliver its future plans. Since combination additional capacity has been created in finance, procurement, performance and review, and in specialist services such as fire investigation. Retained fire fighters have been trained for and are paid to deliver community fire safety initiatives. A large amount of infrastructure work is being delivered including new telecommunication and financial systems, and better vehicle maintenance processes. Understandably, this is taking a great deal of time and effort and some of the benefits from additional capacity gained from combination have yet to be realised. Once further integration has occurred the Authority will be a better position to make a step change in service delivery.
- 33 Performance management continues to improve and the Authority is reviewing and improving its response standards. The high risk areas of operational response are being reviewed first and this is resulting in more appropriate standards. This will enable the Authority to ensure it has the right assets in the right place at the right time.

- 34 Risk management arrangements are developing steadily and are now well integrated into business planning. This is a clear improvement since our last assessment. As a result, there are no significant problems with corporate governance that would prevent improvement being sustained.
- 35 However, the Authority recognises it needs to make some of its plans for improvement more robust and is actively doing something about this. The current corporate plan does not indicate priorities and lesser priorities and as a result staff and partners are uncertain about which areas of the Authority's work are the most important.
- 36 Some of the Authority's diversity-related targets lack ambition. For example it is only aiming to employ two extra disabled employees every year. In addition, only limited progress is being made with employee representation of the wider community. The low level of staff turnover is a contributory factor to this, although recruitment of whole time and retained fire fighters is ongoing. As a result, the Authority is making very limited progress with its second strategic goal which is *'to be an employer of choice which reflects the community we serve'*.
- 37 Combination does not yet appear to have strengthened the perception of leadership at officer and member level. Senior managers and members are not always being seen to champion a wide range of diversity issues. The pace of change, and the slow implementation of the rank to role elements of the national framework for some staff has increased uncertainty and staff morale remains patchy in many areas. Staff and their representatives believe this is resulting in increased levels of sickness absence. Unaudited data for 2007/08 shows that sickness absence is increasing by 19 per cent for all staff but remains slightly below the national average for fire authorities.

## Service assessment

- 38 The Commission has undertaken a fire and rescue service assessment of both Devon FRA and Somerset FRA.
- 39 The assessments focused on service delivery and looked at the effectiveness of the service as experienced by recipients of the service. The assessment was constructed from two elements.
  - The performance information element (an analysis of outcome-focused best value performance indicators selected from those nationally available to assess the outcome of the services delivered by the authority).
  - The operational assessment of service delivery element provided to the Commission by the Department of Communities and Local Government (DCLG), carried out in late 2006.
- 40 DCLG's operational assessment of service delivery assessed the planning and delivery of emergency response. The assessment looked at fire prevention and emergency responses to fires, accidents, rescues, major incidents, terrorism and environmental threats. It covered these areas:

## 12 Annual Audit and Inspection Letter | How is the Devon and Somerset Fire and Rescue Authority performing?

- risk analysis
- prevention and protection
- operational preparedness
- call management and incident support
- emergency response.

### Devon Fire and Rescue Authority

41 The 2007 assessments for Devon FRA are provided in Table 1.

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**Table 1 Devon fire and rescue service assessment**

Element	Assessment
Performance indicator	3 out of 4
Operational assessment of service delivery	3 out of 4
Overall fire and rescue service assessment	3 - Performing well – consistently above minimum requirements

*Source: Audit Commission*

42 The following summary has been provided by DCLG to support its operational assessment:

- Devon Fire and Rescue Service is performing well in all areas of service delivery from risk analysis to its emergency response services. It has a clear vision of 'Helping make Devon safe' and its business plan details the goals and objectives which will deliver this vision. Protection and prevention is a priority for the Service and this is evident across the organisation.
- The Service has an effective performance management system, and good training and development practices. The Service has a good community risk profiling process which is shared with, and used by, staff to inform activity at a service delivery level. Information is successfully used to put additional safety measures in place for vulnerable members of the community.
- The Service has made some progress on equality and diversity impact assessments, but there is a lack of a systematic approach to the completion of the remainder of service delivery policies and procedures. Overall, the Service is performing well.

### Somerset Fire and Rescue Authority

- 43 The 2007 assessments for Somerset FRA are provided in Table 2.

**Table 2 Somerset fire and rescue service assessment**

Element	Assessment
Performance indicator	3 out of 4
Operational assessment of service delivery	3 out of 4
Overall fire and rescue service assessment	3 - Performing well – consistently above minimum requirements

*Source: Audit Commission*

- 44 The following summary has been provided by DCLG to support its operational assessment of Somerset FRA:
- Somerset Fire and Rescue Service is performing well in most areas of service delivery. The Service provides direction as to how risks in the area may best be addressed, both within the Service itself and in collaboration with its partners. Community protection and prevention is a clear priority across all levels of the organisation and this is reflected appropriately in policies and plans.
  - Call management arrangements are efficient and serve organisational needs effectively. Learning and development arrangements for control staff are particularly strong with individual needs continuously assessed to ensure competence.
  - The Service is adequately prepared operationally, but would benefit from improving performance management in this area. The Service has clearly defined objectives and is structured in a way to support these at all levels through to service delivery. Overall, the Service is performing well.

## The audit of the accounts and value for money

- 45 As your appointed auditor I have reported separately to the Audit and Performance Review Committee on the issues arising from our 2006/07 audit of Devon FRA and have issued:
- my audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 28 September 2007; and
  - my report on the Best Value Performance Plan confirming that the Plan has been audited.

### 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 Authority and the way these are presented to the public).
  - Financial management (including how the financial management is integrated with strategy to support Authority priorities).
  - Financial standing (including the strength of the Authority's financial position).
  - Internal control (including how effectively the Authority maintains proper stewardship and control of its finances).
  - Value for money (including an assessment of how well the Authority balances the costs and quality of its services).

### Devon Fire and Rescue Authority

- 47 For the purposes of the CPA we have assessed Devon FRA's arrangements for use of resources in these five areas as follows.

**Table 3 Devon FRA use of resources 2006/07**

<b>Element</b>	<b>Assessment</b>
Financial reporting	2 out of 4
Financial management	3 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, 4 = highest)*

**Key issues arising from the Devon FRA use of resources audit**

- 48** The Authority has maintained its arrangements since we last reported. The theme and sub-theme scores are the same as those which were assessed for 2006. This reflects in part the fact that the 2006/07 assessment period has been shorter this time around as Use of Resources assessments have been re-aligned with financial years but also the fact of combination which has meant that officers have not had the capacity to address 2006 issues during this period.
- 49** For the reasons outlined above, many of our 2006 report recommendations remain relevant. To address the main areas where further development is required the Authority needs to:
- develop the arrangements for robust member scrutiny of the accounts and improve the working papers so they are sufficiently comprehensive to support a full audit;
  - develop key financial health indicators and set, monitor and review challenging targets which assist pro-active management of the authority's financial position.
  - review risk management arrangements and update them on an annual basis. Members should receive risk management awareness training.
  - formally assess compliance with the Civil Contingencies Act and report to members any areas of remedial action needed to address residual risks.
  - consider taking more proactive measures in raising the standards of ethical conduct amongst members and staff (e.g. governance workshops, surveys).
  - reduce staff sickness absence by taking clear and consistent action at all levels.
  - identify clear links between capital investment and better service delivery and report progress with capital projects appropriately. The business case for each capital projects should be clearly linked with corporate priorities and have results-focused measures of success.

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

- ensure that mechanisms are in place to identify and test the increased VFM that is one of the key aims of Combination with Somerset FRA.
- closely monitor the achievement of efficiency savings that are an essential part of the budget for combination.
- develop a track record in using high quality benchmarking information to actively manage performance, improve value for money and target resources and
- develop appropriate and effective local indicators for VFM at station level.

**Somerset Fire and Rescue Authority**

**50** For the purposes of the CPA, Grant Thornton have assessed Somerset Fire and Rescue Authority’s arrangements for use of resources in these five areas as follows.

**Table 4 Somerset FRA use of resources 2006/07**

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

*(Note: 1 = lowest, 4 = highest)*

**Key issues arising from the Somerset FRA use of resources audit**

- 51** The Authority has maintained its arrangements since the appointed auditors last reported.
- 52** To address the main areas where further development is required the Authority needs to:
- build upon recent initiatives to demonstrate the full impact and value for money from its partnerships as appropriate to the size, nature, and investment in the partnership;
  - ensure that the service sets appropriate targets and measures of success to improve value for money, in particular develop appropriate and effective local indicators for VFM at station level; and
  - develop a track record in using high quality benchmarking information to actively manage performance, improve value for money and target resources

- consider the recommendations arising from the Devon FRA use of resources assessment (above) and, if appropriate, ensure that they are applied across the whole combined organisation.

## Looking ahead

- 53** The public service inspectorates are currently developing a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements.
- 54** CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate annual area risk assessment and reporting performance on the new national indicator set, together with an enhanced annual direction of travel assessment and an annual use of resources assessment. The auditors' use of resources judgements will therefore continue, but their scope will be widened to cover issues such as commissioning and the sustainable use of resources.
- 55** The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new Local Area Agreements.

## Closing remarks

- 56 This letter has been discussed and agreed with senior officers. A copy of the letter will be presented at the Audit and Performance Review Committee on 4 March 2008. Copies need to be provided all Authority members.
- 57 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Authority during the year.

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**Table 5      Reports issued**

Report	Date of issue
Audit and inspection plan	May 2006
Report to those charged with governance	September 2007
Opinion on financial statements and value for money conclusion	September 2007
BVPP / Annual report opinion	December 2006
Use of Resources report	January 2008
Accounts memo	January 2008
Annual audit and inspection letter for 2007/08	March 2008

- 58 The Authority has taken a positive and constructive approach to audit and inspection work, and I wish to thank the Authority's staff for their support and cooperation during the audit.

## Availability of this letter

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

**Brian Bethell**  
**District Auditor and Relationship Manager**

Date: February 2008