

# Annual Governance Report

Cleveland Police Authority

Audit 2008/09

Date

---

# Contents

<b>Key messages</b>	<b>4</b>
<b>Next steps</b>	<b>6</b>
<b>Financial statements</b>	<b>7</b>
<b>Use of resources</b>	<b>10</b>
<b>Appendix 1 – Independent auditor’s report to Members of Cleveland Police Authority</b>	<b>11</b>
<b>Appendix 2 – Adjusted amendments to the accounts</b>	<b>15</b>
<b>Appendix 3 – Unadjusted misstatements in the accounts</b>	<b>16</b>
<b>Appendix 4 – Draft letter of representation</b>	<b>17</b>
<b>Appendix 5 – Use of resources key findings and conclusions</b>	<b>21</b>
<b>Appendix 6 – Action Plan</b>	<b>25</b>
<b>The Audit Commission</b>	<b>26</b>

---

## 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.
-

Ladies and Gentlemen

## **2008/09 Annual Governance Report**

I am pleased to present the draft version of my report on the results of my audit work for 2008/09. The final report will be presented to the Police Authority Executive on 30 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 8 to 51);
- 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 (Appendix 3), which management has declined to amend or set out the reasons for not amending the errors;
- review the letter of representation (Appendix 4) and recommend approval by the Police Authority Executive before I issue my opinion and conclusion; and
- agree your response to the proposed action plan (Appendix 6).

Yours faithfully

Lynne Snowball

District Auditor

Date 3 September 2009

# 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 your arrangements to secure value for money in your use of resources.

Financial Statements	Results	Page
Unqualified audit opinion	Yes, subject to national resolution of issue on removing pension deficits from the general fund	7
Financial statements free from material error	Yes	7
Financial statements free from error	No	7
Adequate internal control environment	Yes	7
Value for money	Results	Page
Adequate arrangements to secure value for money	Yes	10

## Audit opinion

- The audit is substantially complete, subject to completion of work in the following areas:
  - We are waiting for national resolution on accounting for pension fund deficits
  - The auditor of the Pension Fund has not yet provided the letter of assurance to allow us to assess whether there are any issues arising from their work that might affect the accounts of Cleveland Police Authority as a member of the pension fund
  - We are still concluding our work on accounting for the dissolution of consortium arrangement for the air support service.
- Subject to satisfactory resolution of these issues, I expect to issue an unqualified opinion on the financial statements

## Financial statements

- The financial statements were prepared to a good standard well in advance of the statutory deadline of 30 June and were supported by comprehensive working papers.

## Key messages

- 4 There are two amendments which have been made to the financial statements during the audit, the issues are technical in nature and neither affect the Authority's outturn position. The amendments relate to an adjustment for unpaid pension benefits and additional information being disclosed in the notes to the accounts.
- 5 Three other issues were identified where amendments have not been made to the financial statements. These relate to accounting for the dissolution of the North East Air Support Unit, inappropriate changes to brought forward balances and an error on the pension fund deficit as a result of the actuary using estimates to calculate the figures.
- 6 We would therefore ask you to consider whether to adjust these errors. 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.

---

## Use of resources

- 7 The use of resources scores are currently going through national quality assurance processes, but we have not identified any issues that will affect the value for money conclusion that need to be brought to your attention. The outcomes of this work will be added to the final governance report to be presented to the Police Authority Executive on 30 September.

---

# 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.**

---

**8** I ask the Audit Committee to:

- consider the matters raised in the report before approving the financial statements (pages 8 to 51);
- 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 (Appendix 3) I have identified which management has declined to amend or set out the reasons for not amending the errors;
- review the letter of representation and recommend approval by the Police Authority Executive 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

- 9** 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. This may need to be amended after national discussions on whether Police Authorities can remove the pension fund deficit from the general fund to stop it impacting on Council Tax precepts.
- 

## Errors in the financial statements

- 10** Changes to the accounts in two areas have been agreed with officers:

- Unpaid pension benefits associated with police officer retirements between 2006 and 2007 of £1.115m were omitted from the pension fund net asset statement, this has now been amended.
- The accounts should follow the Statement of Recommended Practice (SoRP). Some of the notes to the accounts required by the SoRP were not included and others did not contain enough detail. Additional disclosures have been added to correct this.

- 11** The following errors have not been corrected:

- The helicopter has been classified as a non-operational asset to reflect the end of the consortium arrangement on 31 March 2009. Our opinion is that although the helicopter ownership has changed it remained in operation and £486,000 should be reclassified from non-operational assets to operational assets.
- The brought forward figures for the pension fund reserve and liability and the income and expenditure account balance have been adjusted by £590,000 and £20,000 to reflect changes to pension fund accounting in 2008/09, as a prior period adjustment. The relevant financial reporting standard only permits changes to previous year figures if the affects are material, therefore the adjustments should have been accounted for in the current year and disclosed as a change to accounting policies.
- The actuary uses estimated investment values to allow them to provide the pension fund information to the Police Authority and other admitted bodies as early as possible. The pension fund auditor identified a difference between the estimated and actual investment values at the year end. The pension fund auditor has

estimated that the impact of the error would result in an estimated increase to the pension fund deficit of £96,000.

- 12 The uncorrected errors do not have a material effect on the accounts, but the Authority needs to formally consider whether to adjust these errors and, if the decision is made not to do so, this needs to be explained in the representation letter.
- 13 The North East Air Support Unit consortium arrangement came to an end on 31 March 2009 and negotiations are ongoing between the Police Authorities involved to confirm the final financial position. Cleveland has reflected the dissolution of the agreement using the most accurate information available at the time. The figures included in the accounts may be subject to change. When we have completed our work in this area, we may request a specific statement in the Letter of Representation on this (Appendix 4).

**Recommendation**

**R1** The Authority and should review all accounting policies and disclosures in the financial statements against the relevant Statement of Recommended Practice each year to ensure that disclosures are detailed enough to meet the SoRP requirements.

**R2** The Authority should ensure that balances brought forward are only amended when any changes to accounting policies or errors identified relating to the previous year are material, and proposed prior period adjustments should be discussed with the auditor at an early stage. .

**Material weaknesses in internal control**

- 14 We have not identified any material weaknesses in internal control to bring to your attention.

**Letter of representation**

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

**Key areas of judgement and audit risk**

- 16 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**

<b>Issue or risk</b>	<b>Finding</b>
The five yearly revaluation of fixed assets in 2008/09 will need to include consideration of impairment of assets, where asset values may be changed due either to economic conditions or physical deterioration.	The revaluation has been carried out and included enough information about the current state of assets to inform the impairment review.
The fixed asset register is updated annually rather than on an ongoing basis.	Our work on fixed assets confirmed that appropriate arrangements are in place to ensure that entries in the financial statements are accurate and supported by appropriate documentation.

## Accounting practice and financial reporting

**17** I consider the qualitative aspects of your financial reporting and have not identified any significant issues to raise with you.

---

# 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

- 18** The use of resources scores are currently going through national quality assurance review, but we have not identified any issues that will affect the value for money conclusion that need to be brought to your attention.
- 19** We will add the use of resources findings to this report after national review is complete on 11 September 2009 and in time to present them to the Police Authority Executive.
- 20** We will issue a separate use of resources report and this will include recommendations and an agreed action plan.

---

## Value for money conclusion

- 21** 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 criteria 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.
- 22** I intend to issue an unqualified conclusion for 2008/09 stating that the Authority had adequate arrangements to secure economy, efficiency and effectiveness in the use of resources. Appendix 1 contains the wording of my draft report.

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

---

## Opinion on the financial statements

I have audited the accounting statements, the police pension fund accounting statements and related notes of Cleveland 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 Cleveland 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 Chief Executive and auditor

The Chief Executive’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 and the Chief Executive’s Introduction. 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, the 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

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

- The police pension fund accounting statements present fairly, in accordance with the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2007, the financial transactions of the police pension fund during 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.

---

#### Conclusion

I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the criteria for police authorities specified by the Audit Commission and published in May 2008 and updated in February 2009, and the supporting guidance, I am satisfied that, in all significant respects, Cleveland Police Authority made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2009.

---

#### 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.

Lynne Snowball  
District Auditor

Audit Commission  
Nickalls House  
Metro Centre  
Gateshead  
Tyne & Wear  
NE11 9NH

Date September 2009

# 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 2**

		Income and Expenditure Account		Balance Sheet	
Adjusted misstatements	Nature of Adjustment	Dr £000s	Cr £000s	Dr £000s	Cr £000s
Unpaid pension benefits relating to retirements between 2007 and 2008	Include adjustment in pension fund net asset statement	Only impacts on the pension fund net asset statement, not the income and expenditure account or balance sheet			

# 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 3**

Description of error	Accounts effected	Value of error £000
The helicopter has been classified as a non-operational asset to reflect the end of the consortium arrangement. Although its ownership has changed it remained in operation and should be categorised as such.	Balance sheet	£486k transfer between asset classifications
Inappropriate change to audited balances brought forward from the previous year, to reflect a change in accounting policy on pension fund accounting	Income and expenditure Statement of Movement on the General Fund Balance Balance sheet	£20k £20k £590k
The pension fund auditor identified a difference on the FRS17 investment information as the actuary has used estimated investment information, which is different to the actual at the year end	Income and expenditure Balance sheet	£96k £96k

# Appendix 4 – Draft letter of representation

Mrs L Snowball  
District Auditor  
Audit Commission  
Nickalls House  
Metro Centre  
Gateshead  
NE11 9NH

## **Cleveland 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 directors, officers, and officials of Cleveland 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 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 the attached schedule are not material to the financial statements, either individually or in aggregate. These misstatements have been discussed with those charged with governance within the Authority and the reasons for not correcting these items are as follows;

- 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 Panel 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.

### Fair Values

I confirm the reasonableness of the significant assumptions within the financial statements. For depreciation, accruals, provisions, contingent liabilities and FRS17 entries assumption, I confirm:

- the appropriateness of the measurement method;
- the basis used by management to overcome the presumption under the financial reporting framework;
- the completeness and appropriateness under the financial reporting framework; and
- if subsequent events do not require adjustment to the fair value measurement.

### Assets

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

- losses arising from sale & purchase commitments;

## Appendix 4 – Draft letter of representation

- 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. Except as disclosed in Note 16 to the financial statements we have no other lines of credit arrangements.

### 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;
- 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 Authority, 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.

### Specific representations:

There are no other material amounts relating to unfunded liabilities, curtailments or settlements of past service costs relating to pension provision other than those which have been properly recorded and disclosed in the financial statements.

Signed on behalf of Cleveland Police Authority

J McCarthy  
Chief Executive

I confirm that this letter has been discussed and agreed by the Authority on 30 September 2009.

Signed

Councillor D McLuckie  
Chair of the Police Authority

Date 30 September 2009

---

# Appendix 5 – Use of resources key findings and conclusions

The following tables summarise the key finding and conclusions for each of the three use of resources themes and will be completed after national moderation finishes on 11 September 2009.

**Table 4**      **Managing finances**

<b>Theme score</b>	
Key findings and conclusions	
<b>1.1 (financial planning)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	
<b>1.2 (understanding costs and achieving efficiencies)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	

**Appendix 5 – Use of resources key findings and conclusions**

<b>1.3 (financial reporting)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	

**Table 5      Governing the business**

<b>Theme score</b>	
Key findings and conclusions	
<b>2.1 (commissioning and procurement)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	
<b>2.2 (data quality and use of information)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	

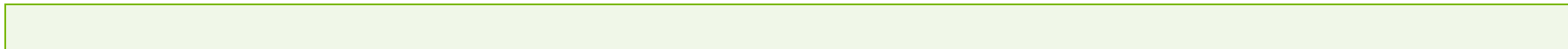
**Appendix 5 – Use of resources key findings and conclusions**

<b>2.3 (good governance)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	
<b>2.4 (risk management and internal control)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	

**Table 6 Managing resources**

<b>Theme score</b>	
Key findings and conclusions	
<b>3.3 (workforce planning)</b>	
<b>Score</b>	
<b>VFM criterion met</b>	<b>Yes</b>
Key findings and conclusions	

## Appendix 5 – Use of resources key findings and conclusions



# Appendix 6 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
<b>Annual Governance Report 2008/09 – Recommendations</b>						
7	The Authority and should review all accounting policies and disclosures in the financial statements against the relevant Statement of Recommended Practice each year to ensure that disclosures are detailed enough to meet the SoRP requirements.	3				
7	The Authority should ensure that balances brought forward are only amended when any changes to accounting policies or errors identified relating to the previous year are material, and proposed prior period adjustments should be discussed with the auditor at an early stage. .	3				

---

# 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

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0844 798 7070.

© Audit Commission 2009

For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

---

