

ANNUAL AUDIT AND INSPECTION LETTER MARCH 2008

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Summary: To present the Annual Audit and Inspection Letter.

1. INTRODUCTION

- 1.1 The Annual Audit and Inspection Letter from the Audit Commission attached at Appendix A, summarises the conclusions and significant issues arising from the 2007/08 audit and inspections of the Council.
- 1.2 Under the Audit Commission's Code of Audit Practice, the appointed auditor is required to review and report 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.
- 1.3 Members should note that an opinion cannot be issued on the 2006/07 accounts, or the Council's value for money arrangements, until all outstanding audit matters have been resolved. Further reports will be provided before the audit is concluded.

2. KEY MESSAGES RAISED AND ACTIONS REQUIRED

- 2.1 The key messages, detailed at page 4 of the Audit Letter attached at Appendix A, highlight the areas of concern. These related to:-
- overall performance being below average for all district councils, measured by a selected set of performance indicators in 2006/07;
 - overall use of resources score was level 2 – operating at minimum requirements;
 - use of resources score for financial reporting was 1 – below minimum requirements – because the 2006/07 accounts submitted for audit contained material errors and the quality of the working papers had deteriorated;
 - the Council's strategic approach to housing was poor, with poor prospects for improvement;
 - key Council services had been affected by some staffing and capacity shortages; and
 - along with other Cumbrian Authorities, the Council had made little progress in improving access to services.

**AUDIT COMMITTEE 23 04 08
ITEM**

2.2 The Audit Commission has identified actions needed by the Council at page 5 of the Audit Letter. These will be incorporated into an action plan. Further recommendations have been included in separate reports issued on Access to Services and a Strategic Approach to Housing.

3. CONCLUSION

- 3.1 Members need to ensure that the issues at 2.1 above are addressed by the implementation of an action plan. 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. The Audit Commission's recommendations will assist the Council in meeting these responsibilities.
- 3.2 A follow up of agreed actions will be carried out in line with normal internal audit practice and presented to the Audit Committee at a future meeting.
- 3.3 It is recommended that the report and the need for an action plan be noted and approved.

List of Appendices:

Appendix A - Annual Audit and Inspection Letter

List of Background Documents:

Audit inspection reports: Access to Services – Follow up inspection
Strategic Approach to Housing

Officer Consulted: Corporate Team

Audit Detailed Report

March 2008



Annual Audit and Inspection Letter

Copeland Borough Council

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

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Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

Status of our reports

This report provides an overall summary of the Audit Commission's assessment of the Council, drawing on audit, inspection and performance assessment work and is prepared by your Relationship Manager.

In this report, the Commission summarises findings and conclusions from the statutory audit, which have previously been reported to you by your appointed auditor. Appointed auditors act separately from the Commission and, in meeting their statutory responsibilities, are required to exercise their professional judgement independently of the Commission (and the audited body). The findings and conclusions therefore remain those of the appointed auditor and should be considered within the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission.

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Contents

Key messages	4
Action needed by the Council	5
Purpose, responsibilities and scope	6
How is Copeland Borough Council performing?	7
The improvement since last year - our Direction of Travel report	7
Service inspections	11
Access to services – Follow up inspection	12
The audit of the accounts and value for money	13
Cumbria safer communities – Stage 2 review	16
Health inequalities	17
Additional services	17
Looking ahead	18
Closing remarks	19
Availability of this letter	19

Key messages

- 1 The Council's overall performance was below the average for all district councils in terms of a selected set of performance measures for 2006/07. The rate of improvement during the past three years is very low compared with other district councils.
- 2 Overall, the Council's arrangements for use of resources were scored at level 2 (operating at minimum requirements). However, the score for financial reporting has reduced from 3 to 1 (below minimum requirements). This is because the 2006/07 accounts submitted for audit contained material errors and there has also been a deterioration in the quality of some of the working papers submitted for audit.
- 3 We have assessed the Council's strategic approach to housing as providing a 'poor', zero-star service that has poor prospects for improvement. Access to housing services is not always easy, and there are gaps in understanding the needs of diverse groups and the housing market. In addition, the Council is not making best use of existing housing and is not reducing homelessness.
- 4 The strategic housing service has poor prospects for improvement because the Council has not given the retained housing service sufficient priority or delivered improvements since the stock transfer. In addition, planning and performance management in the housing service are weak and staffing structures, relationships and systems do not support a functioning housing service.
- 5 In recent months some key Council services (including the finance, housing benefits and strategic housing functions) have been affected by some staffing and capacity shortages. The Council has responded to this situation by appointing temporary staff and establishing interim solutions, reallocating management responsibilities and in one case seeking support from another local authority. Although staff have worked hard to maintain services in these circumstances, there is a need to review these short term arrangements and ensure that provision of key services is secure in the medium-term.
- 6 Councils across Cumbria have made little progress in recent years in improving access to their services. All authorities need to do more to ensure that services are accessible and focused on the needs of users.

Action needed by the Council

- 7 The continuing actions for the Council which relate to members' responsibilities include the need to:
- ensure that the Council's overall arrangements for improving performance are reviewed and strengthened;
 - review the Council's strategic approach to housing and ensure that the service is fit for purpose;
 - ensure that appropriate arrangements are in place for dealing with any current staff shortages and capacity issues and ensure that the provision of key services is secure beyond the short term;
 - ensure the Council's progress on having clear information on costs and comparative information is used in a comprehensive manner to review value for money within services and corporately, especially with regard to the experience of users and communities in relation to service effectiveness;
 - ensure that the accounts presented for audit are free from material and non-trivial errors and that robust internal quality assurance procedures are in place to improve the quality and timeliness of the financial statements and associated working papers;
 - ensure stakeholders are consulted more fully regarding what they see as the Council's priorities; and
 - improve arrangements to identify and mitigate potential risks associated with partnership working.

Purpose, responsibilities and scope

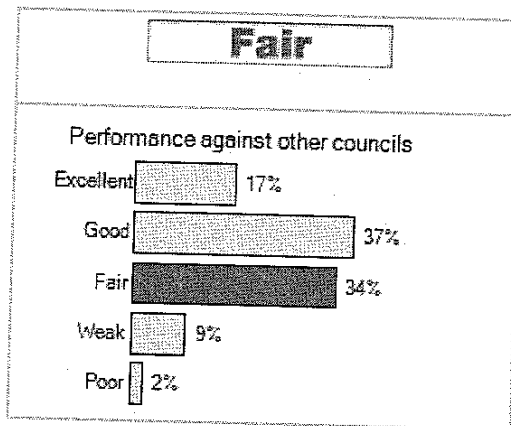
- 8 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the Council for 2006/07 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 9 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.
- 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. In addition the Council 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 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.
- 12 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.
- 13 We have listed the reports issued to the Council relating to 2006/07 audit and inspection work at the end of this letter.

How is Copeland Borough Council performing?

- 14 Copeland Borough Council was assessed as 'Fair' in the Comprehensive Performance Assessment carried out in 2004. These assessments have been completed in all district councils and we are now updating these assessments, through an updated corporate assessment, in councils where there is evidence of change. The following chart is the latest position across all district councils.

Figure 1 Overall performance of district councils in CPA

This is an authority that demonstrated **Fair** overall performance in 2004.



Source: Audit Commission

The improvement since last year - our Direction of Travel report

What evidence is there of the council improving outcomes?

- 15 In the year 2006/07 around 62 per cent of indicators showed some improvement, but despite this, the Council's overall performance was below the average for all district councils in terms of a selected set of performance measures. There were 35 per cent of performance indicators which deteriorated during the year and over two thirds of indicators are now in the bottom half when comparing performance with other authorities. The rate of improvement during the past three years is near the bottom for all district councils.
- 16 In respect of the indicators that cover waste collection and recycling, the Council has continued to achieve overall improvement in this area but this has been below the average improvement achieved by other authorities in the last three years.

8 Annual Audit and Inspection Letter | How is Copeland Borough Council performing?

- 17 The Council has extended the facilities at two key recycling sites within the borough in order to enable residents to recycle a wider range of waste. Performance has shown mixed progress:
- recycling and composting has shown year on year improvement;
 - the percentage of the population served by a kerbside collection of recyclables remains in the worst 25 per cent; and
 - satisfaction with waste collection and recycling has fallen and remains in the worst 25 per cent in terms of relative performance.
- 18 The Council was identified as a 'planning standards' authority for 2007/08 because they had failed to meet national minimum standards for the processing of major applications. The Council established a working group to look at the whole of the development control service and has shown strong improvement over the last year, but performance is still weak overall compared to other councils. For example:
- the Council remains in the worst 25 per cent for performance on processing Major and Minor planning applications;
 - the national performance target for dealing with minor planning applications was not achieved;
 - the Council failed to meet the milestones which the Local Development Scheme sets out; and
 - the authority is in the worst 25 per cent of authorities in relation to the planning quality of service checklist, and has been in this category for the last three years.
- 19 The housing benefits service came out of Department of Work and Pensions 'special monitoring' arrangements in June 2007 and the performance indicators have shown improvement. Processing speeds are improving significantly during 2007/08 but the Council remains behind the national average for other district councils. The Council is however among the best performers in terms of recovering overpayments.
- 20 The planning agenda is focused on building executive homes and does not pay enough attention to essential issues around the creation of mixed communities and delivery of affordable housing of an acceptable standard. Vulnerable groups such as ex-offenders and recovering drug users still face difficulties in obtaining appropriate housing.
- 21 The Council has not signed up to the 'Nottingham Declaration' that is concerned with tackling environmental improvement and responding to climate change. The Council has also not developed of a full range of clear objectives, baseline information on CO2 emissions or improvement targets in support of the environment.

- 22 In July 2007 parks and open spaces in Copeland were awarded four Green Flag awards and three Green Heritage awards, following partnership working between Copeland Borough Council's Open Spaces Unit, local community groups and friends of parks groups. Whitehaven was also awarded a Britain in Bloom silver award.
- 23 Copeland remains a relatively low crime area and achieved a further reduction in total crime of over 13 per cent in 2006/07 (as measured against the British Crime Survey categories). There has been a focus on reducing crime levels within the most deprived communities.

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

- 24 The Council's Five Year Corporate Plan provides a framework of objectives for the coming period. There are three key themes, namely effective leadership, achieving transformation and promoting prosperity. The plan provides a commitment to ensure that delivery of the annual priorities are properly resourced and achieved as planned.
- 25 The Council has been heavily involved in leading the development of a Masterplan in West Cumbria to plan for the future and respond to the decommissioning of the nuclear industry. The public's concern about possible social and economic decline has fed into the major plans for the area.
- 26 The Council has recently secured additional Government funding in recognition of the service which the Borough provides to the nation by hosting the Low Level Nuclear Waste Repository. The details of how the fund will operate still need to be finalised but the overriding principle will be that the fund is managed to provide a benefit to the residents of Copeland.
- 27 In recent months some key Council services (including the finance, housing benefits and strategic housing functions) have been affected by some staffing and capacity shortages. The Council has responded to this situation by appointing temporary staff and establishing interim solutions, reallocating management responsibilities and in one case seeking support from another local authority. Although staff have worked hard to maintain services in these circumstances, there is a need to review these short term arrangements and ensure that provision of key services is secure in the medium-term.
- 28 The Council has suffered from relatively high sickness levels and while the days lost to sickness in 2006/07 (13 days per member of staff) has shown improvement compared with the previous year (15 days), it remains in the worst 25 per cent compared with other local authorities. A new sickness and absence policy has recently been agreed and occupational health provision has improved. However, the fact that sickness levels remain relatively high will have an impact upon the Council's capacity to maintain service levels.

10 Annual Audit and Inspection Letter | How is Copeland Borough Council performing?

- 29 The Council's planning for its future staff resource needs is not developed sufficiently to inform the medium-term financial plan and improvement plans of the Council. The potential impact of future service delivery models, shared services and other strategic procurement options on staff skills and job roles has not been evaluated. The capacity of partners and contractors to support improvement plans over the medium-term is yet to be incorporated into medium-term planning.
- 30 The Council failed to implement a pay and grading review in accordance with the national timetable. As a result, at present the Council cannot be assured that it has a fair and equitable pay structure that will support wider pay and workforce plans to meet the future needs of the organisation. The Council has completed the first phase of the review and will work through the arrangements for implementation during the summer towards having a pay and grading structure agreed and in place by the end of 2008/09.
- 31 The Council does not have sufficient capacity to monitor and control current grant funding to best effect, particularly when acting as the accountable body for arms length organisations. This has resulted in a number of expenditure claims being qualified at audit and in some instances has led to grant funding being reclaimed from the Council. In addition this lack of capacity may have an adverse effect on the Council's ability to apply for and attract new external grant funding.

Service inspections

Strategic Approach to Housing

- 32 We have assessed the Council's strategic approach to housing services as providing a 'poor' zero-star service that has poor prospects for improvement.
- 33 The Council's strategic approach to housing is poor because:
- access to services is not always easy;
 - there are gaps in understanding the needs of diverse groups and the housing market, with insufficient work done to translate sub regional strategies into plans for the borough;
 - the Council is not making best use of existing housing and is not reducing homelessness;
 - there has been little partnership working to enable new housing provision; and
 - there is a poor understanding of the relationship between quality, performance and cost in achieving value for money (VFM).
- 34 The service has poor prospects for improvement because the Council has not given the retained housing service sufficient priority or delivered improvements since the transfer. In addition, planning and performance management in the housing service are weak and staffing structures, relationships and systems do not support a functioning housing service.
- 35 The housing inspection report will be formally published on the 24 April 2008 to allow the Council time to request a review of the score if they should desire to do so.

Access to services – Follow up inspection

- 36 In 2004 the Audit Commission inspected the arrangements at Cumbria County Council and the six district councils within Cumbria for ensuring that services are accessible and focused on the needs of users.
- 37 This year we assessed the progress made by the councils since that programme of inspections. In particular we have considered how services are meeting the needs of the community and users and the prospects for further improvement. As well as considering the cross-cutting issues that affect access to local government services in Cumbria, the report identified areas of progress and for further improvement specific to each individual council.
- 38 The main conclusion was that the councils have made limited progress since 2004. They have failed to implement many of the recommendations made following the previous inspections. In particular the opportunities for joint working and the potential for efficiency and quality improvements have not been fully explored.
- 39 Progress has been made in a number of areas, including:
- a more strategic approach to planning access to services;
 - greater understanding of the needs of specific communities and users and the development of initiatives for involving them in the design of local facilities;
 - improving the range of channels through which users can access services;
 - the wider use of e-government and websites to improve access (such as contact centres and the Cumbria Information Hub); and
 - council and service-specific access improvements, such as advice and assistance for users in making council tax and housing benefit claims.
- 40 However, progress has been slow to address key issues that were highlighted in 2004. Areas for further improvement include the need to:
- base decisions about access to services on a comprehensive understanding of the needs of all elements of the community;
 - strengthen partnership working to enable better use of combined capacity and resources, share information and expand effective practices;
 - publicise clear and comprehensive standards, which include targets for responding to service requests, so that users can judge the actual quality of services;
 - implement diversity and equalities policies and related strategies - such as procurement - to ensure fair access to services for users;
 - make better use of public buildings to provide seamless local government services and improve access for users, particularly those with disabilities; and
 - strengthen detailed performance management arrangements.

The audit of the accounts and value for money

- 41 As your appointed auditor I have reported separately to the Audit Committee on the issues arising from our 2006/07 audit:
- I have not yet issued my opinion on the Council's 2006/07 accounts or concluded on the Council's value for money arrangements. These will be provided once all outstanding audit matters have been resolved and I will provide further reports as appropriate before concluding the audit; and
 - I have been able to issue my report on the Best Value Performance Plan confirming that the Plan has been audited.

Use of Resources

- 42 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).

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

Table 1

Element	Assessment	Assessment
	2006/07	2005/06
Financial reporting	1 out of 4	3 out of 4
Financial management	2 out of 4	2 out of 4
Financial standing	2 out of 4	2 out of 4
Internal control	2 out of 4	2 out of 4
Value for money	2 out of 4	2 out of 4
Overall assessment of the Audit Commission	2 out of 4	2 out of 4

(Note: 1 = lowest, 4 = highest)

1	Below minimum requirements – inadequate performance
2	Only at minimum requirements – adequate performance
3	Consistently above minimum requirements – performing well
4	Well above minimum requirements – performing strongly

- 44 The table shows that our overall score for the Council's arrangements is 2 (operating at minimum requirements). However, the score for financial reporting has reduced from 3 to 1 (below minimum requirements). This is because the 2006/07 accounts submitted for audit contained material errors. The council will need to ensure that:
- the accounts presented for audit are free from material and non-trivial errors; and
 - robust internal quality assurance procedures are in place to improve the quality and timeliness of the financial statements and associated working papers.

- 45 In addition to the need to improve the financial reporting arrangements there are other areas where the Council needs to develop its procedures further to consolidate current scores and also move to the next level. In particular, there is a need to:
- continue to develop links between the Medium-Term Financial Strategy and the new Corporate Plan;
 - ensure stakeholders are consulted more fully regarding what they see as the Council's priorities;
 - improve arrangements to identify and mitigate potential risks associated with partnership working; and
 - make greater use of information on costs and comparative performance to review value for money within services and corporately.
- 46 The Key Lines of Enquiry (KLoE) against which the Council is assessed will include new and challenging requirements for the coming year. We have reported separately to the Council on areas where further development is required.

Cumbria safer communities – Stage 2 review

- 47 In September 2004 the Audit Commission carried out a staged review of the effectiveness of the public sector organisations in Cumbria in tackling the impact of illegal drug use in their communities.
- 48 The first stage review focused on arrangements and systems that partners had put in place and the results were reported in 2005. The second stage of the review was carried out this year and focused on outcomes and impact for drug treatment service users and carers. It reached the conclusions set out below and made a number of recommendations for improvement to all partners. The area of particular note for Copeland Borough Council is in relation to support for recovering drug users in terms of housing and employment opportunities.
- 49 There has been continued progress in integrating policy issues around the impact of illegal drug use in communities. The strategic plans of partners are now interlinked and provide mutual benefit in a number of areas. The Drug and Alcohol Action Team has developed to be an important and respected partner within community planning for Cumbria.
- 50 The strategic plans for treatment services have set out new and improved arrangements, commissioning better services for those seeking treatment. The treatment plans are supported by recently improved management information on finance and activity.
- 51 Partners have very limited ability to evaluate the effectiveness and value for money of initiatives and treatment services. Historical activity and resource information is considered unreliable and prevents detailed benchmarking of costs and performance from informing decision making.
- 52 Partners have been successful in engaging more people in drug treatment services and the proportion of problem drug users in treatment is now at a good level. There are a number of treatment interventions where performance is improving and the range and quality of provision is being strengthened by new and re-commissioned services.
- 53 There remain key weaknesses in the treatment services offered. The waiting times to access services are too long and vary considerably across the county area. The objective of providing accessible and equitable services for all still presents significant challenges.
- 54 The ability of services to retain people within programmes for significant periods is improving and now compares to the average for the north west of England. However, the planned completion of programmes or transition to other support remains very low and is not improving. The wider community support to recovering drug users, such as relapse prevention, suitable housing, training and employment support is underdeveloped and is a barrier to their recovery within communities.

Health inequalities

- 55 Health and well-being is a key national focus for improvement. The promotion of healthier communities has an effect on the well-being and prosperity of the population and investment is likely to yield significant long-term benefit. Healthier Communities is one of the shared priorities across government departments and as such a key feature of Local Area Agreements.
- 56 Within our work programme for 2007/08 we are carrying out a county-wide review of the effectiveness of partnership arrangements to address health inequalities needs within Cumbria. This work is still progressing with the first element completed in March 2008. The findings were discussed with partners at a workshop led by the Director of Public Health on 10 March 2008.

Additional services

- 57 Your Council has not requested any additional services above that of the normal code audit during 2006/07.

Looking ahead

- 58 The public service inspectorates are currently developing a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 59 CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate annual area risk assessment and reporting performance on the new national indicator set, together with a joint inspectorate annual direction of travel assessment and an annual use of resources assessment. The auditors' use of resources judgements will therefore continue, but their scope will be widened to cover issues such as commissioning and the sustainable use of resources.
- 60 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

- 61 This letter has been discussed and agreed with the Chief Executive. A copy of the letter will be presented at the audit committee on 23 April 2008. Copies need to be provided to all Council members.
- 62 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

Table 2 Reports issued

Report	Date of issue
Audit and inspection plan	March 2006
Annual governance report	Not yet issued
Opinion on financial statements	Not yet given
Value for money conclusion	Not yet given
Inspection Reports issued since last Annual Audit and Inspection Letter	
Access to services	November 2007
Strategic Approach to Housing	March 2008
Annual audit and inspection letter	March 2008

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

Availability of this letter

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

Mark Heap
Relationship Manager

March 2008

Copeland Borough Council