

AUDIT COMMISSION TRIENNIAL REVIEW OF INTERNAL AUDIT

LEAD OFFICER: Julie Crellin, Head of Finance and Management Information Systems

REPORT AUTHOR: Marilyn Robinson, Audit and Fraud Prevention Manager

Summary: To present the Audit Commission's report on the Triennial Review of Internal Audit.

Recommendation: That Members consider the findings of the Audit Commission report and agree the action plan.

1. INTRODUCTION

1.1 The Audit Commission, as the Council's external auditor, has undertaken a triennial review of the Council's Internal Audit function:

- to assess the extent to which they comply with the requirements of the CIPFA Code of Practice for Internal Audit in Local Government (the Code) and the CIPFA Internal Audit Manual to obtain assurance that their work is to a standard that they can rely on to inform their conclusions; and
- to inform their assessment of the Council's control environment in planning the 2008/09 audit; and
- to support their use of specific pieces of internal audit work should they wish to do this.

1.2 ISA (UK and Ireland) 610 *Considering the Work of Internal Audit* sets out the standards for, and provides guidance to, external auditors in considering the work of internal audit. It states that, when obtaining an understanding and performing an assessment of the internal audit function, the most important criteria are:

- organisational status
- scope of function
- technical competence;
- and due professional care.

The external auditor has concluded on each of these by assessing Internal Audit's compliance with the eleven standards included in the CIPFA Code.

2. KEY FINDINGS

2.1 A summary is shown at Table 1 below. Full details are shown in the report at Appendix A, which includes the agreed action plan.

Table 1 Assessment of Internal Audit against the Code

Internal Audit's ability to comply with the Code was compromised by both the Internal Audit and Fraud Manager being temporarily appointed as the S151 officer and internal audit staff being required to undertake other work. However, a number of mitigating actions were taken to ensure that, overall, the requirements of the Code were met.

Standard	Standard Met?	Comment / Recommendation
1. Scope of Internal Audit	✓	Recommendation R1 The Audit Charter should be amended to include safeguards to ensure independence if or when internal audit staff take on operational roles and a description of procedures to follow or suggested arrangements to be applied when audit resources are limited.
2. Independence	✓	This Standard has been met given the mitigating actions that were taken to address the period when the Audit and Fraud Prevention Manager was the Acting S151 Officer during 2008/09.
3. Ethics for internal auditors	✓	
4. Audit Committees	✓	Recommendation R2 In some organisations private meetings of the Audit Committee with the internal and external auditors are a standing item on the routine Audit Committee meeting agenda. Including such meetings on the Council's Audit Committee agenda would ensure that the opportunity for such discussions is not overlooked.
5. Relationships	✓	The formal protocol defining the relationship between internal and external audit has been revised and updated as part of this triennial review of internal audit.
6. Staffing, training and continual professional development	✓ except for the 3 months when no suitably qualified Head of Internal Audit was in place.	For the 3 months that the Audit and Fraud Prevention Manager was acting as the S151 officer, the Audit Technical Officers (ATOs) acted up as audit seniors but there was no acting, suitably qualified, Head of Internal Audit. Back-filling of the post was discussed with the Chief Executive but, as the interviews for the Head of Finance and MIS post were imminent, it was thought that the acting up arrangement would be in place for only 6 weeks.
7. Audit strategy and planning	✓	

**AUDIT COMMITTEE 23 09 09
ITEM**

Standard	Standard Met?	Comment / Recommendation
8. Undertaking audit work	✓ but only given the action that has been taken to deliver the essential elements of the audit plan after the 2008/09 financial year end.	<p>Slippage on the Internal Audit Plan (66% of the plan was delivered during the financial year) was reported to the Audit Committee in quarterly monitoring reports, reprioritising the outstanding work and highlighting the implication that the 2008/09 work would overrun into April 2009. The possibility of bringing in temporary resources was discussed with the Head of Finance and was raised verbally at the Audit Committee but it was considered that existing resources would need to be diverted to training and supervising temporary staff. The Audit Committee accepted these reports. However, the actual audit plan was not revised to take this into account.</p> <p>Recommendation</p> <p>R 3 Any problems with the resourcing of Internal Audit's annual plan should be reported to the Audit Committee and approval sought as to what action should be taken. This could be the reprioritising of the audit work according to risk and a revision to the audit plan, and/ or bringing in additional resource to complete the existing planned audit work.</p>
9. Due professional care	✓	
10. Reporting	✓	
11. Performance and effectiveness	✓	<p>Recommendations</p> <p>R4 Either the local audit training materials manual should be refreshed (as it dates from 1995), possibly to be held electronically so any updates can be made on an 'as required' basis, or if no updates are required, then the fact that the manual has been reviewed can be evidenced. Alternatively, if the local documentation is entirely redundant, it should be discarded and the Internal Audit Section should treat the CIPFA documents as the Council's audit manual.</p> <p>R5 It may be appropriate to obtain simplified feedback from auditees / management soon after the completion of each audit.</p>

3. CONCLUSION

3.1 The Audit Commission report concludes that :-

- Overall, for 2008/09, Internal Audit complied with CIPFA's Code of Practice (the Code) for Internal Audit in Local Government.
- Internal Audit's ability to comply with CIPFA's Code of Practice (the Code) for Internal Audit in Local Government was compromised by both the Internal Audit and Fraud Manager being temporarily appointed as the S151 officer and internal audit staff being required to undertake work other than that set out in the agreed 2008/09 internal audit plan. However a number of mitigating actions were taken to ensure that, overall, the requirements of the Code were met.

4. RECOMMENDATION

4.1 It is recommended that Members consider the findings of the Audit Commission's report and approve the agreed action plan.

List of Appendices:

Appendix A - Audit Commission report on the Triennial Review of Internal Audit

List of Background Documents: None

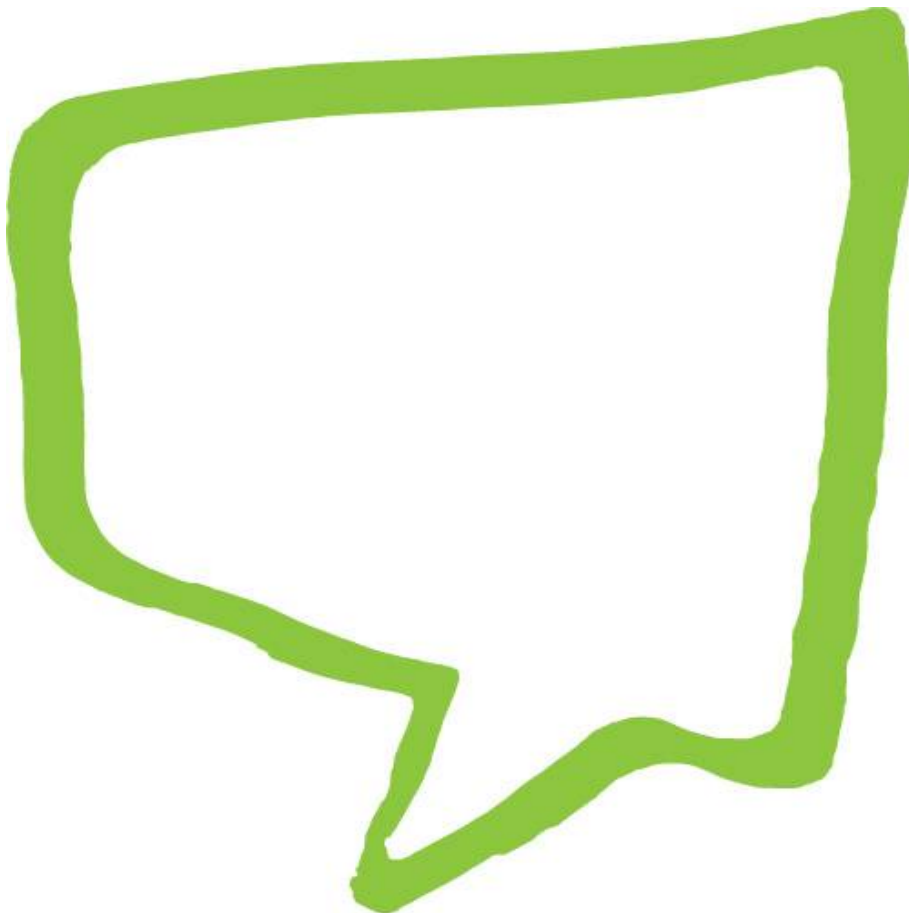
Officers Consulted: Corporate Team

Triennial Review of Internal Audit

Copeland Borough Council

Audit 2008/09

August 2009



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Status of our reports

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

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

Background

- 1 Copeland Borough Council's (the Council's) Head of the Internal Audit Service is the Audit and Fraud Prevention Manager. There are three full time internal audit staff (Audit Technical Officers [ATO's], two of whom are AAT qualified and the third is studying for AAT).
- 2 Computer audit, due to its specialist technical nature, is provided by Furness Audit (a private company). During 2008/09 Furness Audit provided 10 days of computer audit services (Audit Review of Business Continuity Arrangements and IT Security Healthcheck). This was the first work undertaken in respect of a three year IT audit cycle set out in a separate IT Audit Strategy.
- 3 Between July and October 2008, the Audit and Fraud Prevention Manager, being one of only two qualified accountants in the Council, was appointed as Interim Head of Finance and s151 officer. This had obvious implications for her independence on returning to her normal role and put a strain on the internal audit resources, leading to significant slippage against the 2008/09 Internal Audit Plan.
- 4 The Council is required to undertake an annual review of internal audit. Following the Council's internal review the Head of Finance and Management Information Systems confirmed to the Audit Committee, on 27 May 2009, that in the opinion of the Corporate Team, the Council had an effective system of internal audit during 2008/09, after taking into account the limitations imposed by the Head of the Internal Audit Service acting as interim s151 officer. The Council's assessment included some areas for improvement and corresponding action points to address these.

Introduction

- 5 We have undertaken this triennial review of the Council's Internal Audit function:
 - to assess the extent to which they comply with the requirements of the CIPFA Code of Practice for Internal Audit in Local Government (the Code) and the CIPFA Internal Audit Manual to obtain assurance that their work is to a standard that we can rely on to inform our conclusions;
 - to inform our assessment of the Council's control environment in planning the 2008/09 audit; and
 - to support our use of specific pieces of internal audit work should we wish to do this.

6 ISA (UK and Ireland) 610 *Considering the Work of Internal Audit* sets out the standards for, and provides guidance to, external auditors in considering the work of internal audit. It states that when obtaining an understanding and performing an assessment of the internal audit function the most important criteria are:

- organisational status;
- scope of function;
- technical competence; and
- due professional care.

We have concluded on each of these by assessing Internal Audit's compliance with the eleven standards included in the Code. A summary is included in Table 1 below and more detail is provided in the second part of this report.

Audit approach

7 We have:

- reviewed appropriate documentation, including the Council's audit manuals, planning and risk assessment and working paper files; and
- have interviewed the Audit and Fraud Prevention Manager and other internal audit staff.

Main conclusions

- 8** Overall, for 2008/09, Internal Audit complied with CIPFA's Code of Practice (the Code) for Internal Audit in Local Government.
- 9** Internal Audit's ability to comply with CIPFA's Code of Practice (the Code) for Internal Audit in Local Government was compromised by both the Internal Audit and Fraud Manager being temporarily appointed as the S151 officer and internal audit staff being required to undertake work other than that set out in the agreed 2008/09 internal audit plan. However a number of mitigating actions were taken to ensure that, overall, the requirements of the Code were met.

Table 1 Assessment of Internal Audit against the Code

Internal Audit's ability to comply with the Code was compromised by both the Internal Audit and Fraud Manager being temporarily appointed as the S151 officer and internal audit staff being required to undertake other work. However a number of mitigating actions were taken to ensure that, overall, the requirements of the Code were met.

Standard	Standard Met?	Comment/Recommendation
1. Scope of Internal Audit	✓	Recommendation R1 The Audit Charter should be amended to include safeguards to ensure independence if or when internal audit staff take on operational roles and a description of procedures to follow or suggested arrangements to be applied when audit resources are limited.
2. Independence	✓	This Standard has been met given the mitigating actions that were taken to address the period when the Audit and Fraud Prevention Manager was the Acting S151 Officer during 2008/09.
3. Ethics for internal auditors	✓	
4. Audit Committees	✓	Recommendation R2 In some organisations private meetings of the Audit Committee with the internal and external auditors are a standing item on the routine Audit Committee meeting agenda. Including such meetings on the Council's Audit Committee agenda would ensure that the opportunity for such discussions is not overlooked.
5. Relationships	✓	The formal protocol defining the relationship between internal and external audit has been revised and updated as part of this triennial review of internal audit.
6. Staffing, training and continual professional development	✓ except for the 3 months when no suitably qualified Head of Internal Audit was in place.	For the 3 months that the Audit and Fraud Prevention Manager was acting as the S151 officer, the Audit Technical Officers (ATOs) acted up as audit seniors but there was no acting, suitably qualified, Head of Internal Audit. Back-filling of the post was considered but, as the interviews for the Head of Finance and MIS post were imminent, it was thought that the acting up arrangement would be in place for only 6 weeks.
7. Audit strategy and planning	✓	

Standard	Standard Met?	Comment/Recommendation
8. Undertaking audit work	✓ but only given the action that has been taken to deliver the essential elements of the audit plan after the 2008/09 financial year end.	<p>Slippage on the Internal Audit Plan (66% of the plan was delivered during the financial year) was reported to the Audit Committee in quarterly monitoring reports, reprioritising the outstanding work and highlighting the implication that the 2008/09 work would overrun into April 2009. The possibility of bringing in temporary resources was discussed with the Head of Finance and was raised verbally at the Audit Committee but it was considered that existing resources would need to be diverted to training and supervising temporary staff. The Audit Committee accepted these reports. However, the actual audit plan was not revised to take this into account.</p> <p>Recommendation</p> <p>R3 Any problems with the resourcing of Internal Audit's annual plan should be reported to the Audit Committee and approval sought as to what action should be taken. This could be the reprioritising of the audit work according to risk and a revision to the audit plan, and/or bringing in additional resource to complete the existing planned audit work.</p>
9. Due professional care	✓	
10. Reporting	✓	
11. Performance and effectiveness	✓	<p>Recommendations</p> <p>R4 Either the local audit training materials manual should be refreshed (as it dates from 1995), possibly to be held electronically so any updates can be made on an 'as required' basis, or if no updates are required, then the fact that the manual has been reviewed can be evidenced. Alternatively, if the local documentation is entirely redundant, it should be discarded and the Internal Audit Section should treat the CIPFA documents as the Council's audit manual.</p> <p>R5 It may be appropriate to obtain simplified feedback from auditees/management soon after the completion of each audit.</p>

- 10** Further details are provided within the following section of our report. An action plan is provided in Appendix 1 that summarises our recommendations together with the action agreed with officers.

Detailed report

Standard 1: Scope of internal audit

- 11** The terms of reference of the Internal Audit function are clearly defined in the Audit Charter which was last updated and approved by the Audit Committee in October 2007. The Audit Charter is presented to the Audit Committee annually for comments and formal updates are made when CIPFA requirements for internal audit in local government change.
- 12** The current version of the Audit Charter does not include:
- procedures to ensure independence if or when internal audit staff take on operational roles; and
 - a description of procedures to follow or suggested arrangements to be applied when audit resources are limited.
- 13** The inclusion of these in the Charter would help to ensure that the independence and quality of audit work is not compromised and that internal audit work is delivered as planned or plans revised in accordance with resources as deemed appropriate by the Audit Committee.
- 14** The scope of Internal Audit's 2008/09 audit plan, which is determined from an assessment of risk, appears appropriate for the size of the Council and the nature of its transactions.
- 15** This Standard has been met, but with a recommendation for improvement.

Recommendation
R1 The Audit Charter should be amended to include safeguards to ensure independence if or when internal audit staff take on operational roles and a description of procedures to follow or suggested arrangements to be applied when audit resources are limited.

Standard 2: Independence

- 16** The Council's Audit and Fraud Prevention Manager, being one of only two appropriately qualified accountants in the Council, was appointed as Interim Head of Finance and s151 officer between July and October 2008 whilst that post was vacant. Following the appointment of a permanent Head of Finance and Management Information Systems (and s151 officer), the Audit and Fraud Prevention Manager returned to her normal role. This brings into question her independence given that situations may have arisen where she was effectively auditing work or decisions for which she may have been personally responsible.

- 17** The Council introduced measures to address the potential compromise of audit independence. All operational decisions made by the Audit and Fraud Prevention Manager whilst acting as s151 officer were documented. Other auditors within the audit team carried out audits of the operational areas that the Audit and Fraud Prevention Manager was involved in during that 3 month period and to ensure quality of the work undertaken without the supervision of the Audit and Fraud Prevention Manager the audit files were reviewed (after completion of the work) by the Internal Audit Manager of Allerdale Borough Council.
- 18** Other Auditors undertook extended substantive testing, during the same 3 month period, to support the late closure of the 2007/08 Accounts. This work included checking the Fixed Asset Register on a line by line basis and extended substantive testing of prepayments, deferred income and accruals. This work was detailed audit, rather than operational tasks (schedules for the accounts were not prepared or amended by the internal audit staff) and does not represent a threat to internal audit independence.
- 19** Both of the above issues were reported to the Audit Committee.
- 20** Having considered the evidence, including procedures instigated by the Council to mitigate compromise of internal audit independence arising from the internal audit manager acting as Interim Head of Finance and s151 officer for three months during the year, we conclude that whilst this is a significant compromise of her independence when returning to her normal role, the Council did put procedures in place to ensure the Audit and Fraud Prevention Manager was not involved with the audit of areas where she had an operational involvement. In our opinion the mitigation procedures put in place were appropriate to ensure the audit of these areas has been carried out independently by other staff and subject to appropriate peer review. Overall we conclude that whilst the effectiveness of internal audit was, on the face of it, compromised by this issue suitable mitigating actions have been taken.
- 21** This Standard has been met given the mitigating actions that were taken to address the period when the Audit & Fraud Prevention Manager was the Acting S151 Officer during 2008/09.

Standard 3: Ethics for internal auditors

- 22** Internal Audit complies with the Code requirements for integrity, objectivity, competence and confidentiality. The issue raised in the discussion of Independence (Standard 2) is relevant to the consideration of objectivity.
- 23** This Standard has been met subject to the comments made in respect of Standard 2 (Independence).

Standard 4: Audit Committees

- 24** The Council has an Audit Committee, and since January 2009 the Audit Committee has had an independent Chairman. The latter, given both his knowledge of accounting and experience of audit committees elsewhere, has played an important role in strengthening the Council's Audit Committee.

Detailed report

- 25** Our review of the Council's Audit Committee arrangements indicates that the requirements of the standard are met. We have one suggestion for improvement:
- 26** The Standard requires the opportunity for the Head of Internal Audit to meet privately with the Audit Committee. Although Audit Committee members are reminded of this at the annual 'Role of the Audit Committee' training presentation there is a risk that members may not realise that such a meeting can be held should the need arise.

Recommendation

- R2** In some organisations private meetings of the Audit Committee with the internal and external auditors are a standing item on the routine Audit Committee meeting agenda. Including such meetings on the Council's Audit Committee agenda would ensure that the opportunity for such discussions is not overlooked.

Standard 5: Relationships

- 27** The Code requires Internal Audit to demonstrate that it is party to effective working relationships with management, other internal auditors, external auditors, other regulators and council members.
- 28** Our review has shown that internal audit has appropriate relationships with management, other internal audit functions within the region and appropriate channels of communication with elected members. There are only limited requirements for relationships with other regulators.
- 29** The Council has an effective working relationship with the Audit Commission, as your external auditors. The formal protocol defining this relationship has been revised and updated as part of this triennial review of internal audit
- 30** This Standard has been met.

Standard 6: Staffing, training and continuing professional development

- 31** Internal Audit complied with the Code's requirements for three quarters of the year.
- 32** For the three months that the Audit and Fraud Prevention Manager was acting as the S151 officer, the Audit Technical Officers (ATOs) acted up as audit seniors but there was no acting head of internal audit and the ATOs were not suitably qualified and experienced to act in this role. This left the Council potentially exposed should any issues have arisen requiring decision making at head of internal audit service level.
- 33** This links to the general issue of contingency arrangements should internal audit resources, and in particular the head of the internal audit service, be unavailable, as discussed in our review of compliance with Standard 1.

Standard 7: Audit strategy and planning

- 34** The Council has a strategic audit plan in place. The plan is prepared each year and includes all material systems together with other audit work selected on a risk assessment basis. The strategic audit plan is approved by the Audit Committee.
- 35** This Standard has been met.

Standard 8: Undertaking audit work

- 36** This Standard requires that internal audit work is appropriately planned, approached and recorded.
- 37** Completion of audit work against plan slipped through the 2008/09 year because audit time was diverted to other activities considered to be a higher priority (primarily the Internal Audit and Fraud Prevention Manager acting as interim s151 officer and other audit staff performing additional substantive audit work to support the preparation of the 2007/08 accounts). This slippage and the reprioritisation of outstanding work was reported to the Audit Committee but no remedial action, either to revise the plan or to secure additional internal audit resources was agreed.
- 38** At the end of March 2009 only 66 per cent of the planned audit work had been completed. Whilst this was reported to the Audit Committee on a quarterly basis, and noted by the Audit Committee, there was no formal solution proposed such as bringing in additional resource or revising the plan to take into account the reduction in audit resource.
- 39** After the financial year end the Internal Audit and Fraud Manager has ensured that essential work included in the 2008/09 plan was completed, that other work has been moved forward to be completed as part of the 2009/10 Audit Plan or it has been determined that the work that was planned for 2008/09 is no longer necessary.
- 40** This Standard has been met given the action that has been taken to deliver the essential elements of the audit plan after the 2008/09 financial year end.

Recommendation

- R3** Any problems with the resourcing of Internal Audit's annual plan should be reported to the Audit Committee as soon as practicable and approval sought as to what action should be taken. This could include the reprioritising of the audit work according to risk and a revision to the audit plan, and/or bringing in additional resource to complete the existing planned audit work.

Standard 9: Due professional care

- 41** The Code requires that both individual auditors and the Head of Internal Audit exercise due professional care in undertaking their roles. We do not have any evidence to suggest that the Council's internal audit service does not comply with the requirements of this Standard.

Standard 10: Reporting

- 42** The Code sets out standards for reporting on audit work, for follow up audits and their reporting, and for annual reports and the presentation of the audit opinion.
- 43** The reports we have seen are clearly and consistently presented. Management are consulted about findings and recommendations and given the opportunity to comment within the report. Recommendations are prioritised and important and minor issues differentiated.
- 44** Follow up of internal audit recommendations is controlled by reporting of progress to the Audit Committee on a quarterly basis. The robustness of this process is being strengthened to ensure that management take timely action in response to key recommendations that are made.
- 45** The Audit and Fraud Prevention Manager reports annually to the Audit Committee on the effectiveness of Internal Control in the Council and the Head of Finance and Management Information Systems reports annually to the Audit Committee on the effectiveness of the Internal Audit Service. These assessments are used by the Audit Committee to support the Annual Governance Report.
- 46** The requirements of this standard have been met.

Standard 11: Performance and effectiveness

- 47** The Council's internal audit service use a Quality Procedures Manual and an audit manual, which is a compilation of training materials, as required by the Code. The manuals comprise local procedures and training materials documented in hard copy supplemented by CIPFA manuals and technical reference material. Whilst the CIPFA material is updated on an ongoing basis and the quality procedures are revised and updated as appropriate, the audit manual documenting training materials was first prepared in 1994 and has not been formally updated since.

Recommendation
R4 Either the local training materials documentation should be refreshed, possibly to be held electronically so any updates can be made on an 'as required' basis, or if no updates are required, then the fact that the manual has been reviewed can be evidenced. Alternatively, if the local documentation is entirely redundant, it should be discarded and the Internal Audit Section should treat the CIPFA documents as the Council's audit manual.

- 48** The Code requires the Head of the Internal Audit Service to establish a set of targets to measure performance. The Council measures performance using customer satisfaction questionnaires, and by measuring completion against plan and the percentage of direct audit time against targets.

- 49** Customer satisfaction questionnaires are sent out on an annual basis, rather than after each specific audit. This process was changed a few years ago, as the response rate when issued after each audit was poor (and remains so). This change limits the relevance and timeliness of feedback on specific audits

Recommendation	
R5	It may be appropriate to obtain simplified feedback from auditees/management soon after the completion of each audit.

- 50** Overall the requirements of this standard have been met.

Appendix 1 – Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
7	R1 The Audit Charter should be amended to include safeguards to ensure independence if or when internal audit staff take on operational roles and a description of procedures to follow or suggested arrangements to be applied when audit resources are limited.	3	Audit and Fraud Prevention Manager	Yes	The revised Charter will be submitted for approval to Audit Committee on 4/11/09. If a shared Audit Service is implemented in April 2010, all Audit protocols and procedures will need to be standardised. This comment will apply to all the recommendations below.	4/11/09
9	R2 In some organisations private meetings of the Audit Committee with the internal and external auditors are a standing item on the routine Audit Committee meeting agenda. Including such meetings on the Council's Audit Committee agenda would ensure that the opportunity for such discussions is not overlooked.	2	Audit and Fraud Prevention Manager	Yes	The Committee section will be asked to include this as a standing item on the Audit Committee agenda.	w.e.f. 23/9/09
10	R3 Any problems with the resourcing of Internal Audit's annual plan should be reported to the Audit Committee as soon as practicable and approval sought as to what action should be taken. This could include the reprioritising of the audit work according to risk and a revision to the audit plan, and/ or bringing in additional resource to complete the existing planned audit work.	3	Audit and Fraud Prevention Manager	Yes	The audit work will be reprioritised and the revised audit plan submitted as part of the quarterly monitoring report.	w.e.f. 4/11/09

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
11	R4 Either the local training materials documentation should be refreshed, possibly to be held electronically so any updates can be made on an 'as required' basis, or if no updates are required, then the fact that the manual has been reviewed can be evidenced. Alternatively, if the local documentation is entirely redundant, it should be discarded and the Internal Audit Section should treat the CIPFA documents as the Council's audit manual.	3	Audit and Fraud Prevention Manager	Yes	The training materials manual will be edited as appropriate and this will be evidenced on the file.	30/9/09
12	R5 It may be appropriate to obtain simplified feedback from auditees / management soon after the completion of each audit.	1	Audit and Fraud Prevention Manager	Yes	A simplified questionnaire had been issued with every final report issued in the past. This will be reintroduced.	w.e.f. 5/8/09

The Audit Commission

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

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

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

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