

DRAFT

Annual Audit and Inspection Letter

City of York 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.

Audit in the public sector is underpinned by three fundamental principles.

- Auditors are appointed independently from the bodies being audited.
- The scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business.
- Auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998, the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

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.

Reports prepared by appointed auditors are:

- prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission; and
- addressed to members or officers and prepared for the sole use of the audited body; no responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.

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 2008

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

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

Tel: 020 7828 1212 Fax: 020 7976 6187 Textphone (minicom): 020 7630 0421

www.audit-commission.gov.uk

Contents

Key messages	4
Action needed by the Council	4
Purpose, responsibilities and scope	5
How is City of York Council performing?	6
The improvement since last year - our Direction of Travel report	8
Service inspections	13
Other inspectorates	13
The audit of the accounts and value for money	15
Additional services	18
Looking ahead	19
Closing remarks	20
Availability of this letter	21

DRAFT

Key messages

- 1 By its nature audit and inspection work focuses on areas where there is scope for improvement. As a consequence this annual letter focuses on areas where further action is required by the Council but this does not detract from the overall finding that the Council is improving well and has achieved progress across a range of priority areas. There are, however, a number of priority areas where performance remains poor.
- 2 You continue to experience disproportionately high levels of sickness absence which significantly affect your capacity to deliver continued improvements.
- 3 There has been little improvement in your arrangements to ensure a high quality of data. Your data quality arrangements are focused on producing the data for the year end publication of performance indicators, and data quality is not routinely considered within the performance management framework and decision making process.
- 4 Although access to services has improved for 'hard-to-reach' groups such as ethnic minorities, people with disabilities and young people, your approach was not sufficiently strategic and not effectively co-ordinated between directorates.

Action needed by the Council

- 5 Seek out and adopt best practice arrangements for managing and minimising sickness absence. This will not only improve your organisational capacity but will also contribute towards the ongoing welfare of your workforce.
- 6 Implement your corporate equalities strategy and monitor progress against it, to demonstrate that you are addressing the needs of the increasingly diverse community.
- 7 Members with responsibility for the statement of accounts should obtain assurance that officers have strengthened the arrangements for producing the accounts free from material mis-statement and supported by clear and comprehensive working papers.
- 8 The profile of data quality should be raised across the council, and arrangements to produce accurate reliable data should be improved, to ensure that council decisions, whether they are made by officers or members are based on up to date and accurate data.

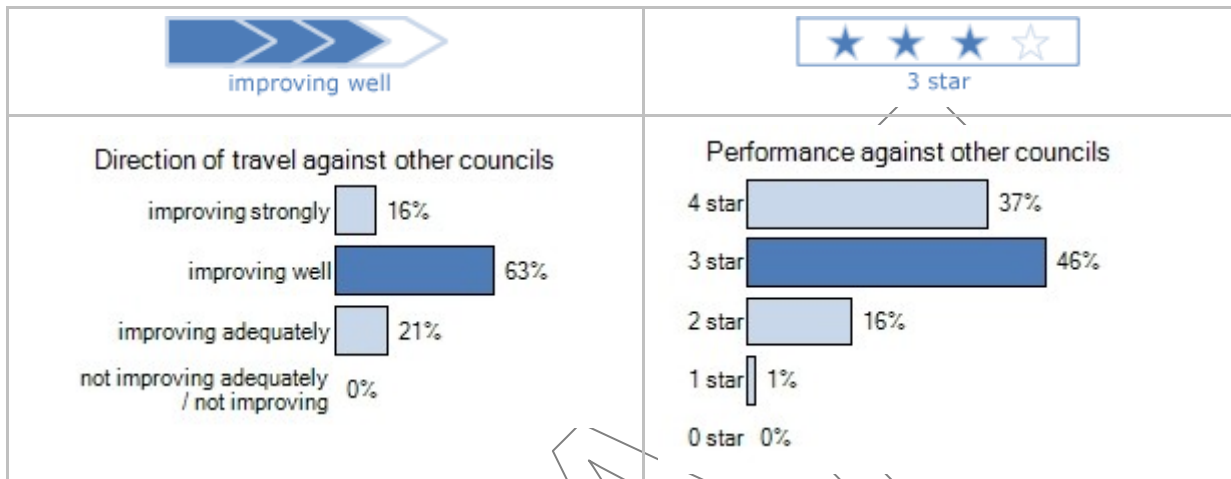
Purpose, responsibilities and scope

- 9 This report provides an overall summary of my assessment of the Council. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit for 2006/07 and from any inspections undertaken since the last Annual Audit and Inspection Letter. It does not include the results of the February 2008 corporate assessment, which will not be published until May 2008.
- 10 I 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 you in meeting your responsibilities.
- 11 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 you are planning to publish it on your website.
- 12 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.
- 13 This letter includes the latest position 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.
- 14 The reports we have issued to the Council relating to the 2006/07 audit and inspection work are listed at the end of this letter.

How is City of York Council performing?

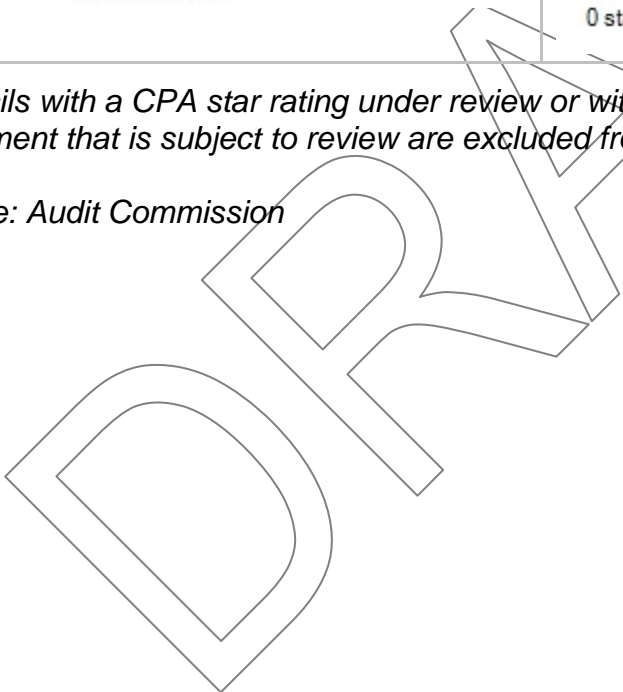
- 15 The Audit Commission’s overall judgement is that City of York Council is improving well, and we have given the Council a three star rating under the Comprehensive Performance Assessment. These assessments have been completed in all single tier and county councils with the following results.

Figure 1



Councils with a CPA star rating under review or with a direction of travel judgement that is subject to review are excluded from this analysis

Source: Audit Commission



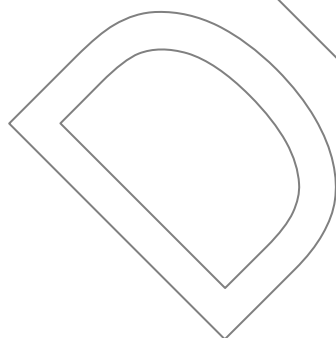
16 Our detailed assessment is as follows.

Our overall assessment - the Council's CPA scorecard

Table 1 CPA scorecard

Element	Assessment
Direction of Travel judgement	Improving well
Overall	3 star
Corporate assessment/capacity to improve (This is based on the 2002 corporate assessment)	3 out of 4
Current performance	
Children and young people*	4 out of 4
Social care (adults)*	3 out of 4
Use of resources*	3 out of 4
Housing	3 out of 4
Environment	3 out of 4
Benefits	3 out of 4
Culture	2 out of 4

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



The improvement since last year - our Direction of Travel report

Direction of Travel: Summary

- 17 City of York Council is improving well. The Council has significantly improved priority services including waste recycling, planning, street cleanliness and housing benefits and sustained its high performance within services for children and young people and adult social care. It has also contributed to improvements in a range of community outcomes such as crime reduction, economic regeneration and healthy living – not always reflected by corresponding improvements in public satisfaction. Access to services has improved for hard to reach groups including young people, people with disabilities and ethnic minority communities, with scope to adopt a more coordinated approach. The Council has strengthened its focus on priorities and a review of high-level strategies is underway. Council services provide good value for money and the Council is continuing its drive for further financial efficiencies as pressure on existing resources increases and staff sickness levels remain high. The Council has enhanced its capacity by investing in technology and developing its use of strategic procurement and risk management. It has made some good progress in reviewing strategic partnerships, although its approach to partnership working is not yet fully effective.

Direction of Travel: Detailed Findings

- 18 You have achieved notable improvements within some priority services, although some have been from a relatively low base. You have sustained best quartile performance in services for children and young people and good performance in adult social care services. Some aspects of waste management have improved significantly; recycling levels improved from 24 per cent to almost 40 per cent during 2006/07. Planning performance has also improved substantially; the time taken to process major planning applications has moved from bottom to top quartile over the last three years.

- 19 Elsewhere, improvements have been less significant. For example, street cleanliness standards – a key issue for cities which rely heavily on tourism - improved, but remained within the worst quartile. However, you have undertaken a fundamental review of your approach to street cleanliness; your officers report significant improvements to the way it is delivered, and you anticipate a much improved level of performance by the end of 2007/08. Similarly, whilst the time taken to process new housing benefits claims did improve, the service remained in the worst quartile in 2006/07, but you report significant performance improvements during 2007/08. Your performance in dealing with homelessness also improved, but remains below average - though you were one of four councils in the region cited by DCLG as examples of good practice for implementing effective and innovative ways of dealing with homelessness and rough sleeping. Some corporate health indicators improved, but two thirds are still third or worst quartile; for example your performance at Council Tax and NNDR collection remains poor and your performance in areas such as workforce diversity and staff sickness has deteriorated.
- 20 You have contributed effectively to a range of improved outcomes for the local community. Your sustained focus on improving the street environment has helped to reduce the fear of crime; in addition, levels of crime in York have reduced. Levels of physical activity in York are increasing, particularly amongst children and young people. Your achievements in relation to the Healthy Schools Award are amongst the best in the country. Sustained high levels of educational attainment and the success of work-based learning opportunities are increasing the opportunities available to the city's young people. Although the city has suffered significant job losses in traditional manufacturing sectors over the last two years, the local economy has been sufficiently buoyant to absorb these losses and the rate of unemployment has actually gone down. Your input to Science City York has supported the growth of new business and job creation and there are signs that local business confidence is increasing.
- 21 Improvements in your performance have not always been matched by increased public satisfaction. Satisfaction with some priority services has increased – for example satisfaction with street cleanliness improved from third to second quartile. However, satisfaction with some others has fallen – for example satisfaction with your waste collection arrangements has fallen from best quartile in 2003/04 to worst quartile in 2006/07, despite improved performance. You attribute this drop in satisfaction to the introduction of initially unpopular alternate week collections. Concerns about the provision of leisure services are reflected by a significant fall in public satisfaction with the service, from second to worst quartile – for example, only 17 per cent of people surveyed were satisfied with the leisure provisions for young people available in York.

- 22 Despite generally good levels of tenant satisfaction, satisfaction with the way you provide opportunities for tenant participation has fallen from 70 per cent (best quartile) to 61 per cent (worst quartile) over the last three years. Overall, only 1 in 7 residents (15 per cent) feel there has been an improvement in the way the Council operates. You have recognised the importance of effective engagement with local people and have plans to re-introduce a residents' newspaper as a way of keeping people informed about your plans and priorities. Whilst this will be beneficial, experience elsewhere shows that a residents' newspaper is unlikely to engage or inform all of your residents - so should be regarded as just one strand of your engagement portfolio. It is essential that local people are effectively informed about issues affecting their quality of life and continue to be involved in the decision-making process.
- 23 Your actions to engage with hard-to-reach and vulnerable groups and to address social inclusion have not been fully effective. Despite some success, your approach was not sufficiently strategic or effectively co-ordinated between directorates. You have raised the profile of equalities issues through the Social Inclusion Working Group and the appointment of member champions for social inclusion, older people and children and young people. Initiatives taken to tackle the issues include equalities conferences on disability and ethnicity, improved partnership working with the voluntary and community sector and specific initiatives to engage with hard to reach children and young people and older people.
- 24 You have produced a draft Anti-Poverty Strategy, continue to invest in initiatives which improve access to services – such as the roll out of Easy@York – and have raised the profile of local demographic changes and inclusion/cohesion issues within your recently refreshed Corporate Strategy. However, there has been little focus on implementing your corporate equalities strategy, Pride in Our Communities, or on monitoring progress against it. This makes it difficult to demonstrate that the needs of an increasingly diverse community are being met in a co-ordinated and consistent way. This is particularly important in a city such as York, where the profile of the local community is changing so quickly.
- 25 You have invested significant resources in a review of your improvement plans over the last twelve months. With partners, you agreed and introduced a Local Area Agreement in April 2007, although this is now being reviewed in the light of more recent government guidance. You also reviewed the structure of Without Walls, the local strategic partnership (LSP), to ensure that it remained fit for purpose and early steps are now being taken towards developing a sustainable community strategy. You are also reviewing your corporate strategy to clarify your long-term direction and to address emerging issues such as climate change. The agreement of clear, effectively communicated, high-level strategies will mean you and your partners will be well placed to deliver improvements in outcomes for local people.
- 26 Existing performance management arrangements are being developed further to enable you to measure the impact of the Local Area Agreement. It is essential that service and financial planning processes are similarly aligned if you are to maximise your contribution to the LSP.

- 27 Your use of improvement statements, underpinned by Delivery and Innovation Plans (DIPs) has been effective at sustaining the focus on your priorities for improvement. Each has an officer 'champion' to ensure co-ordination across the Council and there are clear links to your service plans. The DIPs provide a clearer user focus; although some outcome targets are under-developed you have recently developed key measures intended to quantify success against your priorities for improvement. Meaningful outcome targets are essential as a means of articulating what improvements for local people will actually look like.
- 28 The majority of your service plans – including those for children and young people, adult social care and transport – are robust. There are clear links between service and financial planning, and service plans such as the housing strategy take account of cross-cutting issues such as diversity and health. Service strategies are underpinned by action plans and your monitoring systems indicate good progress in most areas. For example, you are making good progress against community safety action plans and the Crime and Disorder Partnership is on track to meet its overall crime reduction targets.
- 29 You have also made good progress against the housing strategy. Over 70 per cent of actions are complete or on target, although a number of overdue actions relate to affordable housing - a service priority. You have agreed and financed short-term plans to address waste minimisation and recycling. Longer-term plans, which depend on the provision of residual waste treatment services, have now progressed to the procurement phase. This means you are well placed to deliver further improvements in the future.
- 30 You are making good progress on major projects such as the office accommodation project, which you expect to complete on time. You have also revisited your plans for the York Central regeneration project to take account of the impact of the closure of the British Sugar site. These schemes are now incorporated within the York Northwest Area Action Plan which you are currently consulting on. You anticipate that the successful delivery of these projects will significant benefit the City and help to improve the quality of life for your residents.
- 31 You have taken a range of robust actions to enhance your capacity for further improvement, although a number of key challenges still remain. The tight financial constraints you have lived with in recent years are set to continue. In response your Medium Term Financial Strategy recognises the need to generate further financial savings. You have a good track record in generating efficiencies, helping you to provide good value for money for local taxpayers. However, the continued drive for efficiency is placing increasing pressure on your resources. Your recent staff survey identified that a significant proportion of staff are struggling to cope with the demands of their jobs and the overall sickness level of your workforce is among the highest of any unitary council. You have introduced an Attendance at Work policy to provide a more proactive approach to absence management and better support to staff. However, completion of your pay and grading review will involve some significant financial and operational risk. Internal capacity must be carefully managed and developed if improvements are to be sustained.

- 32 The May 2007 local elections resulted in a significant change in the Council's political balance. Political consensus has been reached in the form of a policy prospectus agreed by group leaders. Good progress has already been made to address some of the issues it contains. The Council's constitution has also been reviewed to reflect amended decision-making processes. Having clear, agreed priorities, supported by effective decision making, will help you to align your resources to the issues that are most important to local people.
- 33 You have made good progress in developing a strategic approach to procurement, which you report has already led to significant savings being made across the organisation during 2007/08. You have also strengthened risk management arrangements, developing clear roles for both Corporate Management Team and the Audit and Governance Committee, with ongoing work to further embed your risk management arrangements. You have continued to invest in technology as a way of enhancing your capacity, including expansion of the Easy@York programme and improved support systems such as those for financial management and supplier contract management.
- 34 You have recognised the increasing significance of partnership working, particularly as you move towards a regime of Comprehensive Area Assessment. You have reviewed the structure of the LSP - which now has an independent chair – to promote effective partnership working. However, the Future York report, commissioned as a result of recent job losses in the city, made a series of recommendations to improve the effectiveness of your approach to partnership working - particularly about how you engage with the business community. Since the Future York Group report, you have worked with Yorkshire Forward and york-england.com to strengthen and co-ordinate the approach to key account management and the Economic Development Partnership Board recently agreed to review membership to make this more business-orientated. They also agreed to establish a wider business forum to engage with a greater number of businesses on an informal basis. Building on this for the future, it is important for all partners to be effectively engaged and that the revised community and corporate priorities act as a driver for the Council and all its partners.
- 35 We completed our direction of travel work in December 2007, prior to completing a corporate assessment in early February 2008 - for which the report will be published in May 2008. If necessary, I will update your direction of travel statement and judgement if our findings from the corporate assessment - which involved a more detailed and extensive review of how the Council is run - identify any materially relevant issues which were not apparent during the Direction of Travel review.

Service inspections

Follow-up of waste management inspection

- 36 The objective of this review was to determine how well you have responded to the findings of our 2004 inspection and to consider the progress being made in your proposals for future waste disposal arrangements. We identified some significant improvements in your waste management service and concluded that you have taken a structured and effective response to our earlier inspection findings. We also concluded that you, together with your partners, were making good progress and taking appropriate advice towards the future provision of waste disposal facilities.

Other inspectorates

- 37 An important aspect of the role of the Relationship Manager is to work with other inspectorates and regulators who also review and report on the Council's performance. During the last year you have received the following assessments from other inspectorates.

DRAFT

Annual Performance Assessment of services for Children and Young People

- 38 Ofsted provided a detailed assessment of your performance which concluded that you had sustained and further improved the quality of your services for children and young people. You have maintained your overall service score of Excellent.

Annual Performance Assessment of Social Care services for Adults

- 39 CSCI provided a detailed assessment of your performance which concluded that your overall arrangements for delivering outcomes was Good and that your capacity to improve was Promising. You have maintained your overall service score of Good.

Annual Performance Assessment of the Benefits service

- 40 BFI provided a detailed assessment of performance which concluded that you had sustained your scores for the individual Performance Standards themes and maintained your overall service score of Good.

DRAFT

The audit of the accounts and value for money

- 41 As your Appointed Auditor, I have reported separately to the Audit & Governance Committee on the issues arising from our 2006/07 audit and have issued:
- my audit report, on 28 September 2007, providing an unqualified opinion on your accounts, and a conclusion that your value for money arrangements are adequate; and
 - my report on the Best Value Performance Plan confirming that the Plan has been audited.

Financial statements audit

- 42 The issues raised in my Annual Governance Report were significant, and recorded the need for you to improve its arrangements for producing your annual accounts to ensure that they are properly prepared and are adequately supported by detailed working papers. We have subsequently discussed and agreed with officers the expected standard for working papers, and provided an initial indication of the working papers that we require for audit.

Use of Resources

- 43 My audit findings are an important component of the CPA framework described above. In particular the Use of Resources score is derived from my work in the following areas.
- Financial reporting (including the preparation of your accounts and the way these are presented to the public).
 - Financial management (including how financial management is integrated with strategy to support your priorities).
 - Financial standing (including the strength of the your financial position).
 - Internal control (including how effectively you maintain proper stewardship and control of your finances).
 - Value for money (including an assessment of how well you balance the costs and quality of your services).
- 44 For the purposes of the CPA we have assessed your arrangements for use of resources in these five areas as follows.

Table 2

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

(Note: 1 = lowest, 4 = highest)

- 45** Overall your score has improved from a 2 last year to a 3. This improvement is largely due to some key improvements in the internal control element. In particular we identified strong performance relating to the publicity of successful fraud convictions.
- 46** Performance against the financial reporting element reflects the issues arising from our audit of your accounts, reported earlier in this letter.
- 47** Other areas where the council needs to make further improvements include:
- improving the communication (both internally and externally) of your medium term financial strategy;
 - monitoring how financial plans and strategies have contributed to the achievement of your corporate objectives;
 - implementing a comprehensive asset register and introduce controls to ensure that it is kept up to date;
 - improving the budget monitoring systems, to ensure that you are aware of all significant under-spends or over-spends, and can take action accordingly;
 - developing risk management reports so that they include comprehensive information on the corporate risks to enable members to fulfil their risk management responsibilities; and
 - demonstrate that there is equity in access to services and value for money delivered across the diverse and changing community.
- 48** More detail, and a more comprehensive list of areas for improvement, is contained in our report on the Use of Resources assessment, which was issued in December 2007.

Follow-up review of deciding and delivering council priorities

- 49 We followed up the findings of our July 2006 review of your corporate prioritisation arrangements, and found that, although you had acted on some of our recommendations, progress in other areas had been slow. We concluded that until you have comprehensively addressed the issues raised and embedded your new corporate planning and prioritisation arrangements throughout the organisation, your effectiveness and your achievements would be constrained.

Absence management

- 50 The objective of this review was to determine how well you have responded to the findings of our 2004 review of your people management arrangements. Our work focused on your arrangements for managing sickness absence, reflecting your inability to sustain reductions in the levels of sickness absence, despite actions to improve the way sickness absence is managed. You have responded well to the issues we raised in the original review, and you are taking steps to develop a more proactive approach to sickness absence through your Attendance at Work policy. Nevertheless, we found widespread inconsistencies and a lack of coordination in your approach to staff management and change management which were undermining your ability to make the best use of your human resources.
- 51 Our findings from each of these reviews have been discussed with your senior officers and action plans to address our recommendations have been agreed.

Data quality

- 52 During 2006/07 there has been some improvement in corporate processes including the use of your three stage data quality model. However, you have made relatively little progress in implementing the key actions from your own development plan to strengthen data quality.
- 53 Key weaknesses identified by our previous review remain to be effectively addressed and the risk remains that your decisions are based on inaccurate and incomplete data. In particular:
- data quality continues to have a low profile; arrangements focus primarily on the year end publishing requirements, and are not routinely considered within your existing performance and risk management frameworks;
 - there is significant inconsistency between directorates in the degree to which data quality arrangements have been developed and are applied; and
 - there is a lack of ownership of data quality at operational management level in some areas evidenced by recurrent problems with the compilation and accuracy of particular indicators.
- 54 More detail, and a more comprehensive list of areas for improvement, is contained in our report on data quality, which was issued in December 2007.

Additional services

- 55 During 2007 you asked us to carry out a review of your ethical governance framework. We carried out the review under the powers we have in section 35 of the Audit Commission Act 1998, i.e. work that is outside the scope of our audit plan:
- 56 The review is delivered in three stages, the first two stages are complete, and the third stage will be delivered later in 2008. The review has focused on:
- stage 1 - an evaluation of your policies, procedures and arrangements to comply with their ethical responsibilities;
 - stage 2 - a survey of council members and officers to ascertain their views of your approach to ethical governance; and
 - stage 3 - workshops with members and officers to identify improvement areas and facilitate discussions.
- 57 Stages 1 and 2 were reported during 2007. The benefits the work has provided to date are:
- you have received a comprehensive and independent assessment of the strengths and weaknesses with your current arrangements;
 - we have worked with officers to develop an action plan to improve arrangements; and
 - the profile of ethical governance has been raised within the council.

DRAFT

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 use of resources judgements will therefore continue, but their scope will be widened to cover issues such as commissioning and sustainability.
- 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.

DRAFT

Closing remarks

- 61 This letter will be discussed and agreed with officers. A copy of the letter will be presented at the Executive meeting on 25 March 2008. A copy of this letter needs to be provided to all Council members.
- 62 Further detailed findings, conclusions and recommendations are included in the reports issued to the Council during the year.

Table 3 Reports issued

Report	Date of issue
Audit and inspection plan	March 2006
Review of the council's internal audit function	August 2007
Waste management service re-inspection	August 2007
Ethical audit stage 1 report	August 2007
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Final accounts memorandum	December 2007
Review of data quality	December 2007
Use of Resources - auditor judgements	December 2007
Your business @ risk	September 2007
Ethical audit stage 2 report	November 2007
Absence management	January 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 your officers for their cooperation.

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 your website.

Mark Kirkham
Relationship Manager

March 2008

DRAFT