

# Audit and Inspection Letter

Tonbridge and Malling Borough Council

Audit 2007/08

March 2009



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# Contents

<b>Key messages</b>	<b>3</b>
<b>Purpose, responsibilities and scope</b>	<b>5</b>
<b>How is Tonbridge and Malling Council performing?</b>	<b>6</b>
<b>The audit of the accounts and value for money</b>	<b>12</b>
<b>Looking ahead</b>	<b>16</b>
<b>Closing remarks</b>	<b>17</b>

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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 members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any member or officer in their individual capacity; or
  - any third party.
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# Key messages

- 1 Overall service improvement is strong from an already high base, significantly exceeding the average ranges achieved by other district councils. As a result the Council was ranked 65th out of 388 authorities for the percentage of performance indicators (PIs) that improved in 2007/08. With 45 per cent of PIs in the best 25 per cent of performance nationally, this exceeds the district average by 12 per cent.
- 2 Areas that perform well include the accuracy of housing benefits payments, paying invoices quickly and in collecting council tax. Good performance in the processing of housing benefits demonstrates the Council's focus on improving outcomes for people made vulnerable by their circumstances. Key service areas which perform less well when compared with other district councils nationally, include the speed of determining planning applications and dealing with fly-posting and graffiti.
- 3 There is good evidence of progress on actions in line with priority areas, although outcome focussed targets are still in development in some areas. Recycling and composting rates are now amongst the best in the country. Local targets for the delivery of affordable housing have been exceeded, and incidences of homelessness are reducing. Progress is being made to better manage the traffic in the area in partnership with the county council. Overall crime has fallen by 11 per cent from an already low level, although the rate has fallen slightly less than in other areas in west Kent. Fear of crime remains disproportionately high.
- 4 There has been good progress in implementing the Council's climate change strategy and plans for the long term re-development of Tonbridge town are continuing. Improvements in public engagement activities to better understand the needs and aspirations of communities is being progressed through an officer working group, with early activities with young people in train.
- 5 Performance management remains effective, enabling a sustained focus on improvement, with objectives delivered to time. However, clear outcome focused performance measures are not yet fully in place to consistently measure the success that local people should expect from the Council's investment in its priorities. The Council makes good use of its capacity to deliver its improvement plans. It continues to secure external funding to contribute to the delivery of its priorities and has a good track record of working with others. Partnership working is being further strengthened with the recently established Local Strategic Partnership (LSP) for the Borough. Work is underway to ensure the community strategy is appropriate for the future.
- 6 The Council continues to make strong use of its resources, sustaining the highest level 4 rating. Only 13 district councils achieved this level of performance in 2008. The Council now provides excellent value for money, an improvement on last years score. Only 12 districts achieved excellent value for money in the 2008 use of resources assessment. However, the financial reporting and financial standing ratings both reduced to performing well overall. Both financial management and internal control sustained their overall ratings.

- 7 The Council once again achieved an unqualified opinion on the Council's accounts, and an unqualified value for money conclusion, on 30 September 2008. The Council's accounts were again prepared to a high standard, with only a small number of errors identified.

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### Action needed by the Council

- 8 We have not identified any areas where specific action is required, over and above those mentioned elsewhere in this report or in other reports already issued to the Council.

# Purpose, responsibilities and scope

- 9 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 2007/08 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 10 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.
- 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](http://www.audit-commission.gov.uk). In addition the Council is planning to publish it on its website.
- 12 Your appointed auditor is 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 he reviews and reports on:
  - the Council's accounts; and
  - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion).
- 13 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.
- 14 We have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.

# How is Tonbridge and Malling Council performing?

- 15 Tonbridge and Malling District Council was assessed as 'Excellent' 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**



Source: Audit Commission

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

### Performance overview

- 16 Overall service improvement is strong from an already high base. Sixty eight per cent of performance indicators (PIs) improved between 2006/07 and 2007/08, well above the average range for all district councils of 56.9 to 59.1 per cent. As a result the Council was ranked 65th out of 388 authorities for the percentage of PIs that had improved. Forty five per cent of PIs are in the best 25 per cent of performance nationally, significantly above the average for all district councils at 33 per cent. As a result the Council provides many good quality services which compare well with the best performance nationally.

## How is Tonbridge and Malling Council performing?

- 17 Areas that perform well include the accuracy of housing benefits payments, paying invoices and collecting council tax, recycling rates and having a low cost waste service. However, some key services perform less well when compared with other district councils nationally, such as on the speed of determining planning applications and dealing with fly-posting and graffiti. The Council is aware there is more to do to improve in these areas and is taking appropriate action. For example, although meeting current Government targets, the Council is working to improve the speed of determining planning applications, while not compromising on the quality of the decision and public engagement. It is working with applicants to improve the quality of applications, has improved its guidance and is seeking to learn from best practice. The Council has been awarded almost £1.5 million housing and planning delivery grant, the third largest nationally, and is one of just five authorities to achieve the maximum award for planning performance reflecting the progress the Council has made on the production of its Local Development Framework and in delivering new housing.
- 18 The Council has focused its efforts well on improving outcomes for people made vulnerable by their circumstances. Previously, due to staff vacancies and difficulty with recruitment, the Council was slow to process benefits claims. However, automated clerical support for benefits staff has been provided and numbers of visits by assessor have been reduced. This has freed up capacity to deal with the increases in demand linked to the current economic climate. Based on data for 2007/08, homeless people were staying too long in bed and breakfast accommodation. Following the Council's effective action, un-audited data for 2008/09 shows that this has improved significantly to an average of just two weeks. In addition the Council also uses its powers to provide temporary accommodation over and above the cases where it has a duty to do so, while a more permanent solution can be found. Such measures alleviate stress and potential hardship for vulnerable people in the community.

### What evidence is there of the council improving outcomes?

- 19 The Council continues to focus on improving outcomes for local communities linked to its overall aims. 'Spotlight', the Council's corporate plan 2008/09, sets out under eight key priorities what the Council and its partners aim to achieve. Seven of these priorities have been rolled forward from the previous year and are underpinned by specific improvement plans and objectives. The Council is making improvements against its corporate plan priorities and is targeting its investment and efforts well in these areas. Progress against these key priorities is set out in the paragraphs below.

### Identify the opportunities and achieve benefits for Tonbridge and Malling flowing from the Local Government and Public Involvement in Health Act (2007)

- 20 This was a new priority for 2008/09 to respond to new duties introduced through legislation. As a result, an officer working group has been set up to progress improvements in public engagement. This priority is now being progressed, for example, through work with target communities such as young people.

### Enhance the vitality of Tonbridge town centre

- 21 The Council continues to progress the long term re-development of Tonbridge town. A planning brief was adopted in December 2007 for a key site primarily in Council ownership. The Council has entered into a partnership with a major retailer and property developer and is working towards a formal agreement on a phased approach to a retail, leisure, community and residential development as well as new public spaces.

### Add to the supply of affordable housing and reduce the incidence of homelessness

- 22 Good progress has been made in securing more affordable housing, exceeding local targets. A clear supplementary planning document governs the detailed provision of affordable housing within private sector schemes within the borough through the planning system. As a result, during 2007/8, a total of 239 affordable houses were developed, well above the target for the year of 168. This performance continues the three-year trend from 2005 in which the Council has exceeded the required 514 affordable homes.
- 23 Effective action has been taken to reduce the incidences of homelessness through the provision of in-house services. A comprehensive review of the housing register has resulted in a steady decrease in the number of homelessness applications and acceptances. In addition the Council has recruited new staff to deal with benefits claims, which has improved the time taken to process new claims - 23.4 days to the end of October 2008. Accuracy has been maintained. In this way the Council is improving the quality of services for some of its most vulnerable people by reducing the risk of homelessness and stress.

### Give priority to involving and meeting the needs of young people

- 24 In order to better understand the views and aspirations of young people in the borough, the Council has designed a survey and is seeking to work with local schools to capture the views of children and young people about a range of priorities for improvement. A successful scheme to help vulnerable young people at risk of permanent exclusion from school enables them to spend two days a week in long-term work experience.

### Achieve a cleaner, smarter and better maintained street scene and open space environment

- 25 Recycling and composting rates are now among the best in the country and continue to improve. Following the roll out of a borough-wide green waste service, recycling and composting rates rose to 44 per cent during April to June 2008 and are on track to achieve approximately 48 per cent for 2008/09. The high recycling and composting rates, combined with the low collection costs and the Council's use of local outlets ensures a very cost effective and sustainable waste collection service. The Council continues to work with the local community to bring about environmental improvements, such as the 'Snodland Goes Cleaner' campaign introduced in March 2008.

## How is Tonbridge and Malling Council performing?

- 26 Progress is being made in better managing the traffic in the area in partnership with the county council. Traffic improvement schemes completed or underway include a puffin crossing in Borough Green, road safety improvements on the A228 and Seven Mile Lane and a new footway at Bailey Bridge in Aylesford. A progressive parking management programme is now well established involving the role out of residents' preferential parking schemes, and improving facilities for local businesses in Tonbridge, Borough Green and West Malling. More parishes have joined the Speedwatch scheme.

### Promote, encourage and provide opportunities for healthy living

- 27 The Council and its partners have continued with their alcohol awareness campaign. This campaign, launched in late 2007, promotes the message, 'think safe, drink safe, be safe' through a series of activities involving pubs, designed to raise awareness of the dangers of alcohol abuse and encourage people to drink sensibly.
- 28 The Council continues to make good use of external funding secured for community health projects, to be spent over three years. Work to date has focused on priority communities. The Community Health Platform pilot project has enabled community workers to engage with young people promoting better health. Over 70 young people traditionally regarded as hard to reach have successfully engaged in radio, DJ and film projects, and through individual support, with a focus on sexual health, alcohol and drugs. Phase two of the project will seek to document health outcomes which may secure changes in attitude and lifestyle. A programme of healthy walks run by volunteers has expanded. New walk leaders have been recruited in eight different rural and urban areas targeting poor public health. GPs refer people to the scheme informally.

### Reduce anti social behaviour, criminal damage, offences against the person, substance misuse and environmental crime

- 29 Overall crime has fallen from an already low level, although the rate has fallen less than in other rates in west Kent. Crime is low in Tonbridge and Malling when compared to the averages across the county, and performance compares better than all the county averages for robberies, vehicle and violent crime. Crime has fallen by 11 per cent from 69.2 to 61.4 recorded crimes per 1,000 population at April 2008. This has fallen slightly less than in other areas in west Kent. Although more young people are offending, rates of re-offending have reduced. Anti-social behaviour (ASB) is reducing. Criminal damage accounts for 23 per cent of all crime and this is down 18 per cent.
- 30 The Council continues to work successfully with key partners to increase enforcement actions in relation to litter, graffiti, abandoned vehicles and fly tipping. For example, Clean Kent Enforcement have had two successful fly tipping prosecutions within the borough in 2008 and there has been a significant reduction in the number of abandoned vehicles. Arrests have fallen for 12 to 17 year olds linked to alcohol misuse. These improvements are due to targeted work between a dedicated ASB officer and partners.

## How is Tonbridge and Malling Council performing?

- 31** Fear of crime remains disproportionately high given the level of crime. In response the Community Safety Partnership (CSP) has established a Perception of Crime Sub-Group to tackle the issue through coordinated publicity campaigns. From the CSP strategic assessment, 81 per cent of residents feel safe on a day-to-day basis which is an improvement from two years ago, and is above the Kent average. The Council and its partners have taken action in response to local concerns on ASB. Additional police community support officers (PCSOs) have been introduced to cover Tonbridge town centre and throughout Down ward, bringing the total of PCSOs to 22. People are reassured by the presence of neighbourhood police teams, but more needs to be done to raise their public profile.

### **Make a positive local contribution to tackling the causes and effects of climate change**

- 32** There has been good progress in implementing the Council's climate change strategy. Energy saving measures are being implemented in leisure centres in response to audits carried out by the Carbon Trust. Work to raise awareness and engage local communities in climate change is ongoing through local schools, the Hadlow carbon community and Transition Town Tonbridge initiative, but it is too early to see outcomes from much of this activity.
- 33** The Council now provides excellent value for money as assessed by the use of resources assessment 2008.

### **How much progress has it made in implementing improvement plans to sustain future improvement?**

- 34** The Council has proven processes in place to develop its priorities in line with local circumstances. Priorities are updated annually as required and there is a commitment to balancing long-term improvement with the need to tackle short term issues, as reflected in its corporate strategies and plans. It is responding to the increasing importance of working with partners to ensure a sustainable and long-term response to local challenges and concerns.
- 35** The Council has a sound approach to ensuring its contribution to the Kent Agreement 2. It has developed a local action plan focusing appropriately on those elements of the agreement that have most relevance locally. Twenty four of the 35 indicators within the agreement have been identified as high priority within the borough, linked to agreed local priorities. Responsibility has been identified among key partners for ensuring the local contribution, and the Council and its main partners (CSP and PCT) are the lead bodies for some indicators. Links are made in the action plan to existing corporate plans, strategies and activities for each indicator in the Kent Agreement 2 identified as a priority for the Council to make a contribution. However, there is more to do to develop remaining outcome focused indicators and targets once base-line data becomes available.
- 36** Work is underway to ensure the community strategy is appropriate for the future. A review is underway of the current strategy 'Serving You Better 2006/09' with the intention that a new sustainable community strategy reflecting local priorities for 2009/12 is adopted by Spring 2009.

## How is Tonbridge and Malling Council performing?

- 37** The Council has recently established a new Local Strategic Partnership (LSP) for the Borough. Arrangements are in place for the LSP to monitor the Council's and local partners' contributions to the Kent Agreement 2. Its role is to co-ordinate local input to achieve desired outcomes and monitor progress against local adopted targets. In addition the action plan will be monitored and kept up-to-date as actions to deliver the agreement are revised and developed. The LSP will be considering detailed monitoring processes in the near future.
- 38** Performance management is effective, enabling a sustained focus on improvement with objectives delivered to time. Performance reports to councillors are well laid out and clear, enabling them to view progress against targets, direction of travel and comparative performance. Progress against the actions and priorities in the corporate plan and local and national indicators are reported. This enables councillors to understand complex information quickly and supports good decision making. The Council is considering further linking national indicators to local priorities to enable a stronger assessment of progress. Clear outcome focused performance targets are not yet fully in place to measure the impacts and benefits that local people can expect from the Council's investment in its priorities, such as to enhance the vitality of Tonbridge town centre.
- 39** The Council makes good use of its capacity to deliver its improvement plans. It continues to secure external funding to contribute to the delivery of its priorities and has a good track record of working with others. This provides some confidence for future delivery of its broad agenda, as the Council's budgetary position continues to tighten, exacerbated by reducing income levels linked to the current economic climate. It targets its investment on poorer performing areas, such as funding additional staff and ICT in planning to secure improvement. However, it has more to do to ensure its staff are representative of the community. Performance compares well on the percentage of staff from BME communities, but compares less well on the number of people employed with a disability.
- 40** We have not identified any significant weakness in arrangements for securing continuous improvements, or failures in corporate governance that would prevent improvement levels being maintained.

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### Service inspections

- 41** There have been no service inspections carried out this year.

# The audit of the accounts and value for money

- 42 Your appointed auditor has reported separately on the issues arising from the 2007/08 audit to those charged with governance, in this case the General Purposes Committee, on 25 September 2008.
- 43 On 30 September 2008 he issued:
- his audit report, providing an unqualified opinion on your accounts; and
  - a conclusion on your vfm arrangements to say that these arrangements are adequate.

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## Use of Resources

- 44 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).
- 45 For the purposes of the CPA we have assessed the Council's arrangements for use of resources in the five areas identified at Table 1. Each area is scored using a scale of 1-4 as follows:
- 1 = inadequate and below minimum standards;
  - 2 = adequate;
  - 3 = performing well; and
  - 4 = performing strongly.

**Table 1**

<b>Element</b>	<b>Assessment 2007/08</b>	<b>Assessment 2006/07</b>
Financial reporting	3	4
Financial management	4	4
Financial standing	3	4
Internal control	3	3
Value for money	4	3
<b>Overall assessment of the Audit Commission</b>	<b>4</b>	<b>4</b>

46 In 2007/08 the Council achieved an overall score of 4 for use of resources, maintaining the score first achieved in 2006/07. The Council continues to deliver services to a high standard, to demonstrate a commitment to continuous improvement and to provide evidence that the principles of good governance and performance management are firmly embedded.

47 The key issues arising from our audit were as follows.

#### **Financial Reporting**

48 The Council continues to have strong procedures for preparing its annual accounts. As in previous years only a small number of errors were identified and the supporting working papers were of a high standard. Whilst there were no material errors, the accounts did contain two errors which exceeded the Audit Commission 'triviality' threshold and this prevented the Council obtaining Level 4. Arrangements for external reporting are generally strong, with comprehensive information made available promptly via the Council's website.

#### **Financial Management**

49 The Council has a strong framework for financial planning based on a comprehensive medium term financial strategy. There is also a high degree of integration between financial and business planning. Effective arrangements for managing performance against budget are embedded at all levels of the organisation, with evidence that budgetary pressures are well managed over time. The Council has appropriate arrangements for managing its asset base, including a comprehensive capital strategy. One area for further improvement is to increase the use of benchmarking and performance indicators for asset management purposes.

### Financial standing

- 50 In 2007/08 the Council again maintained its spending within overall budget. It has a clear policy on target levels for reserves and balances. A range of internal financial health indicators are in place and performance against these is regularly monitored. The Council's overall performance in this area is good.
- 51 We considered the implications of the Council's deposit of £1 million with Landsbanki, which was taken into the ownership of the Icelandic government in October 2008. Whilst we did not identify any significant weaknesses in the Council's arrangements, we concluded that the existence of an at risk deposit of this size was not consistent with the outcomes required to achieve level 4.

### Internal control

- 52 The Council has sound arrangements for managing its significant business risks. These include a risk management strategy which is regularly reviewed and a framework of service risk registers, with risks mapped against corporate objectives. There are also robust arrangements to maintain a sound system of internal control and ensure probity and propriety in the conduct of the Council's business. These include an appropriate framework of controls and assurances and well-established arrangements to counter fraud and corruption and monitor compliance with codes of conduct.

### Value for money

- 53 Nationally the number of indicators for which the Council is in the top 25 per cent of performers is 45 per cent, significantly better than the average for district councils of 33 per cent. Costs for most services are either below or close to the average for the Council's nearest neighbours group. There is evidence of relatively high satisfaction levels across a range of services, including street cleanliness, benefits administration and the provision of sports and leisure facilities. There is also evidence that the principles of good performance management are embedded at all levels within the Council. Consultation processes are strong and there is active use of benchmarking information. We concluded that the Council had effective processes in place to monitor and manage value for money, for the first time achieving a score of level 4 in this area.

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### Data Quality

- 54 Our work on data quality involved;
- a review to determine whether the Council has proper corporate management arrangements for data quality;
  - an analytical review of the Council's 2007/08 Best Value Performance Indicator (BVPI) and non-BVPI data, assessing the reasonableness of the information submitted; and
  - an in-depth review of a small sample of 2007/08 PIs to determine whether the Council's arrangements are delivering accurate, timely and accessible information.

## The audit of the accounts and value for money

- 55 We concluded that the Council's overall arrangements for ensuring data quality are performing consistently above minimum requirements. Key strengths include:
- clearly defined objectives for data quality and a comprehensive framework of policies and procedures;
  - effective arrangements for the monitoring and review of data;
  - clear communication of data quality responsibilities to all staff; and
  - adoption of a business continuity plan.
- 56 Our analytical review work for a sample of indicators identified three instances where values fell outside the expected range. In two cases adequate explanations were obtained as part of our initial review, with the third case being selected for in-depth work.
- 57 In total we performed an in-depth review on three indicators, including two housing benefit indicators where work was mandated by the Audit Commission. In each case we concluded that the indicator was fairly stated.

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# Looking ahead

- 58** The public service inspectorates have developed 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 area assessment and reporting performance on the new national indicator set, together with an organisational assessment which will combine the external auditor's assessment of value for money in the use of resources with a joint inspectorate assessment of service performance.
- 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 National Indicator Set and key aspects of each area's Local Area Agreement.

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# Closing remarks

- 61 This letter has been discussed and agreed with the chief executive and director of finance. A copy of the letter will be presented at the Audit Committee on 7 April 2009. Copies of the letter will also 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.

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**Table 2      Reports issued**

Report	Date of issue
Audit and inspection plan	May 2007
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Use of Resources	February 2009
Data Quality	April 2009 (anticipated)
Housing and Council Tax Benefit	April 2009 (anticipated)
Annual audit and inspection letter	April 2009

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

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## Availability of this letter

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

**Claire Bryce-Smith**

Comprehensive Area Assessment Lead

**Andy Mack**

District Auditor

March 2009

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# 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.

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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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