Annual Audit and Inspection Letter
Swindon Borough Council
The Audit Commission is an independent body responsible for ensuring that public money is spent economically, efficiently and effectively, to achieve high-quality local services for the public. Our remit covers around 11,000 bodies in England, which between them spend more than £180 billion of public money each year. Our work covers local government, health, housing, community safety and fire and rescue services.

As an independent watchdog, we provide important information on the quality of public services. As a driving force for improvement in those services, we provide practical recommendations and spread best practice. As an independent auditor, we ensure that public services are good value for money and that public money is properly spent.

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.

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Our overall summary

1 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the findings and conclusions from the audit of the Council, from the Corporate Assessment undertaken in June 2006 and from a wider analysis of the Council's performance and its improvement over the last year, as measured through the Comprehensive Performance Assessment (CPA) framework.

2 The report is addressed to the Council, in particular it has been written for councillors, but is available as a public document for stakeholders, including members of the community served by the Council.

3 The main messages for the Council included in this report are:

- The Council continues to make good progress. It has maintained its rating as a two star council in 2006 and is improving well.
- The Council continues to make improvements in its financial governance arrangements. Your auditor, RSM Robson Rhodes issued unqualified audit opinions in 2005/06 on the financial statements, on the conclusion over your arrangements for ensuring economy, efficiency and effectiveness and on the 2006/07 Best Value Performance Plan.
- The Council has improved the way it manages its financial and other resources, improving its overall score for use of resources from last year’s score of 2, ‘performing adequately’ to an overall score of 3, ‘performing well’. In particular, the Council has demonstrated improvements in its overall scores for financial reporting, financial standing, internal control and value for money.
- The Council is making good progress in improving its services and has a higher proportion of services than average that are performing well. Its rate of improvement was slower than others in 2005/06, but performance against targets is now improving. The Council’s performance across housing is much improved and recycling services have been significantly expanded. However, performance in the benefits service is mixed and public satisfaction with the Council and some of its services remains low.

Action needed by the Council

- Ensure that the many new arrangements introduced over the last few years to enable improvement become well established such as business and financial planning, and maintain a focus on improving outcomes for the community.
- Improve the Council’s potential to improve its value for money by routinely comparing itself with the best performing councils.
- Ensure the Council is consistently taking account of the needs of all sections of community to ensure that they inform priorities in the design and delivery of services.
How is Swindon Borough Council performing?

The Audit Commission’s overall judgement is that Swindon Borough Council is improving well and we have classified the Council as two stars in its current level of performance under the Comprehensive Performance Assessment. These assessments have been completed in all single tier and county councils with the following results.

Table 1

<table>
<thead>
<tr>
<th>Direction of travel against other councils</th>
<th></th>
</tr>
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<tbody>
<tr>
<td>improving strongly</td>
<td>9%</td>
</tr>
<tr>
<td>improving well</td>
<td>69%</td>
</tr>
<tr>
<td>improving adequately</td>
<td>21%</td>
</tr>
<tr>
<td>not improving adequately / not improving</td>
<td>1%</td>
</tr>
</tbody>
</table>

Performance against other councils

| 4 star | 32% |
| 3 star | 47% |
| 2 star | 17% |
| 1 star | 3%  |
| 0 star | 0%  |

Source: Audit Commission

The detailed assessment for Swindon Borough Council is as follows.

Our overall assessment - the CPA scorecard

Table 2

<table>
<thead>
<tr>
<th>Element</th>
<th>Assessment</th>
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</thead>
<tbody>
<tr>
<td>Direction of Travel judgement</td>
<td>Improving well</td>
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<tr>
<td>Overall</td>
<td>2 stars</td>
</tr>
<tr>
<td>Current performance</td>
<td></td>
</tr>
<tr>
<td>Children and young people</td>
<td>2 out of 4</td>
</tr>
<tr>
<td>Social care (adults)</td>
<td>2 out of 4</td>
</tr>
<tr>
<td>Use of resources</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Housing</td>
<td>4 out of 4</td>
</tr>
<tr>
<td>Environment</td>
<td>3 out of 4</td>
</tr>
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How is Swindon Borough Council performing?

<table>
<thead>
<tr>
<th>Element</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Culture</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Benefits</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Corporate assessment</td>
<td>2 out of 4</td>
</tr>
</tbody>
</table>

(Note: 1=lowest, 4=highest)

The improvement since last year - our Direction of Travel report

Summary

6 The Council is making good progress in improving its services and has a higher proportion of services than average that are performing well. Its rate of improvement was slower than others in 2005/06, but performance against targets is now improving.

7 School results are getting better, supported by the development of five new or refurbished schools. Adult social care is improving with additional support for adults with learning difficulties. The Council’s performance across housing is much improved and recycling services have been significantly expanded. Work has commenced on a new library as part of the town’s regeneration together with action to make neighbourhoods cleaner and safer. Better partnership working and customer access are supporting sustained improvement. However, performance in the benefits service is mixed and public satisfaction with the Council and some of its services remain low.

8 The Council is making good progress towards the delivery of its ‘50 Promises’ by 2010 with four completed and over half underway. Continually improving leadership and management is delivering improved value for money and stronger plans, processes and governance to maintain improvement in the longer term.

What evidence is there of the Council improving outcomes?

9 The Council has adopted three priorities for recovery and is delivering well against these priorities. The first priority was to improve services, good progress has been made, for instance, the housing service has improved significantly since 2004/05. The second priority to improve community leadership is also showing significant progress, for example, through the adoption of shared priorities with partners through the Local Area Agreement (LAA) and the alignment of services with partners, particularly the joint leadership of the PCT. The third priority relates to developing neighbourhood capacity, although progress in being made it is too early to judge the impact of this priority on local communities.
10 Citizen satisfaction overall remains similar to three years ago. Satisfaction with bus services in the Borough improved in 2006 and more people than average think the Council has improved, but people are less satisfied with waste services, museums, and the way their complaints are handled compared to 2003. Generally satisfaction levels are below average when compared to other councils nationally. Despite the Council making improvements in many areas these improvements are not yet fully evident to local people.

11 The Council has improved the way it manages its resources. Value for money is improving from a low base and is now adequate, efficiency savings have been delivered and the way the Council manages and uses its resources is now consistently exceeding minimum requirements. Procurement is strong and within a new strategic framework the Council is now focussed on driving increased value for money, particularly in areas such as transportation and integrated care.

12 The Council’s rate of improvement on national performance indicators is below average compared to other single tier councils, as measured by the proportion of improving performance indicators that are used to assess direction of travel. While the number of indicators that compare to the best 25 per cent of councils at 36 per cent is above average, only 62 per cent of these selected indicators improved over the period which is below the average when compared to other single tier councils. Some performance indicators indicate improved processes such as the speed of deciding planning applications. However, some indicators relating to the quality of service performance show poor levels of performance, for example the increased number of ombudsman complaints and accuracy of processing benefit claims.

13 The Council is improving access to services. For example it has developed a comprehensive range of over 230 electronic forms available from its website. Additionally, it has improved the access to several services such as the Blue Badge scheme for disabled people, by redesigning processes so that customers who visit the Council can do business from a central point instead of having to visit many different sites. It is also embracing new technology to improve the effectiveness of services. For example, its use of hand held technology by housing repair technicians has helped ensure that repairs are carried out more quickly and effectively.

**Sustainable Communities and Transport**

14 The Council has acknowledged the need for expansion and it is beginning to improve the town centre, an early example being the library project. The LAA is very ambitious in this area and aligns to the corporate plan. It identifies the need to balance economic growth with a new town centre and improving the quality of life particularly of those in deprived areas. Along with its partners the Council is looking to manage growth and accessibility into the longer term. However, substantial inequalities in quality of life exist between deprived wards and more affluent areas. The links between its plans are not yet sufficiently well co-ordinated and consistent enough to ensure that inequalities are effectively addressed.
The inspection of the planning service in 2006 recognised significant improvement in this service and the strategic role it has in the redevelopment of Swindon town centre. The service is rated as good with promising prospects for improvement.

Waste management service performance is mixed. The amount of waste collected is falling and amongst the best 25 per cent of councils nationally. The Council narrowly failed to meet its Government target for recycling in 2005/06 of 30 per cent, but is introducing a new recycling approach this year to improve its performance. This approach includes free garden waste collections and plastic bottle banks throughout the Borough. Further expansion to services is also planned for next year. However, satisfaction with waste collection has reduced significantly, as has satisfaction with civic amenity sites. Satisfaction with recycling has been maintained at 2003 levels.

The Council is improving local transport. The delivery of its first Local Transport Plan has been assessed as ‘very good’, demonstrating strong delivery in a number of areas and a positive overall impact on local transport. Importantly it has delivered a significant highway maintenance programme and, in co-operation with its arms length bus company, has managed a marked increase in public transport use and in walking and cycling.

The Council’s performance in housing is strong. The condition of its own housing stock compares amongst the best 25 per cent of councils nationally. It deals efficiently with accommodating homeless people and all privately let licensed properties have been inspected and brought up to a safe and satisfactory condition. As a result residents living in this form of high-risk accommodation are better protected.

Safer and Stronger Communities

Crime levels in Swindon remain relatively low. However, the fear of crime continues to be high and this is a high priority for local people. Partnership working has been underdeveloped with weaknesses in the youth service and limited capacity in commissioning and co-ordination of drugs services. However, the Council with its partners has begun to make improvements in this area. Capacity in the services has been increased and action plans are now in place to address weaknesses. The Council has developed a member task group on anti-social behaviour to ensure a council-wide approach. It has taken targeted action in conjunction with the police to deal with anti-social behaviour on its estates including the closure of three crack-houses, and a Youth Festival in September showed how the youth service has started to involve young people in its activities.
The Council is improving the appearance of local areas to help improve community safety and well-being. It has introduced ‘Safe and Clean’ days targeting clean ups in specific areas of the Borough with partners so that residents can take pride in their neighbourhoods. It has also targeted graffiti removal in the Old Town and developed agreements with two utilities on graffiti removal. It has rolled out a successful Neighbourhood Warden scheme across all the Borough’s estates that is helping to keep the neighbourhoods clean and safe and importantly reducing the fear of crime.

The number of racial incidents involving the Council is high and rising. In response it has provided community space to local police officers in areas such as Broadgreen that has led to improved relationships between young people and ethnic groups.

Swindon’s roads are becoming safer, but the picture is mixed. The number of people killed or seriously injured on the Borough’s roads is reducing in line with the average for similar councils, but slight injuries are higher than in 1998. The Council is committed, through one of its 50 Promises, to reduce road traffic injuries further.

**Healthier communities**

The health of some communities the Council serves is improving as a result of the activities of the Council and its partners. The health improvements are largely with children and young people, mothers and other vulnerable groups. The Council with the PCT has made significant improvements to the health assessments of looked after children. In addition there are good rates of immunisation for all children. Several Council Promises and LAA targets relate to the health of children, adults and older people. However, in 2005/06 teenage pregnancies remained high and were increasing.

Energy efficiency standards of the Council’s housing stock are good and improving. There has also been an increase in awareness of energy efficiency measures. This helps people on low incomes to stay warm and well in winter.

The Council’s leisure services are encouraging healthier lifestyles. It has improved the facilities at its Leisure Centres and encouraged community access to the recently improved parkland and lake surrounding Lydiard House.
Older (and vulnerable) People

26 The Council is delivering improving social care services for older and vulnerable people in the Borough. It has been assessed as ‘serving some people well’ by the Commission for Social Care Inspection in 2006 that represents a score of 2 out of 4 in the CPA assessment. Improvements include a reduction in admissions of adults to residential and nursing care as the Council shifts the balance of care for older people toward intensive home care provision. Such provision has increased this year. It is also upgrading its four care homes and the rehabilitation unit at Langton House. It is also successfully supporting a high proportion of adults with a learning disability into voluntary work. Areas for improvement include increasing the low number of extra care sheltered housing units in the Borough, and expanding availability of direct payments particularly by carers and users of mental health services.

Children & Young People

27 Outcomes for most children and young people in Swindon are generally adequate with some positive and emerging strengths. Children and young people appear safe. There are, however, inequalities both in access to services and outcomes achieved for children and young people.

28 In response the Council is taking action to improve services for children. For example, it has opened five new schools and completed a major refurbishment of Lawn Primary. Four children’s centres are in place and operating with the childcare at these centres rated of good or better quality by Ofsted. Good feedback from parents demonstrates how valuable the children’s centres are becoming for the community and in improving the life chances not only of the children but also for the parents.

29 Educational attainment is generally improving. In particular results at key stage two and three have improved. GCSE results in 2005/06 showed mixed results with pupils gaining grades A-C improving but the proportion gaining grades A-G falling in the year and remaining below the national average.

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

30 The Council has a clear vision and ambition for the area and is working on ambitious plans, with its partners, to deliver more in its priority areas that will have a positive impact on the quality of life of local people. These plans have involved some difficult decisions and include physical redevelopment of the town centre. The Council continues to implement its change programme so that it is better able to work across all its service areas to deliver the promised improvements. This includes the implementation of the ASPIRE project to improve front line services for customers and the redesign of back office processes to improve efficiency. The Council’s capacity to deliver community outcomes is further enhanced by the strong links it is building with its partners.
The Council has a strong platform on which to continue to improve the delivery of public services to local people. The role of overview and scrutiny and internal quality assurance is not fully effective in securing the right outcomes for local people and reducing the risks faced by the Council in delivering its services.

**Service inspections**

Relationship Managers work with other inspectorates and regulators who also review and report on the council’s performance. We share information and seek to provide co-ordinated regulation to the Council.

During the last year the Council has received assessments from other inspectorates, including:

- Government Office South West Local Transport Plan Assessment;
- Commission for Social Care Inspection (CSCI) Annual Performance Assessment of Adult Services;
- Joint Area Review of Children and Young Peoples Services; and,
- Benefit Fraud Inspectorate’s (BFI) annual assessment of the Council’s Benefits Service for CPA.

We have used these as evidence to help arrive at the Council’s overall CPA rating and to reach the Direction of Travel judgement. The assessments have been separately reported to the Council, and they are referred to in the Direction of Travel report where significant.

In addition the Audit Commission carried out an inspection of the Planning Service in January 2006. An inspection of the waste management service is planned for March 2007. This inspection will report in May 2007 and outcomes will be summarised in next year’s Annual Audit and Inspection letter to the Council.

**Planning service**

The Commission assessed the Council as providing a good planning service with promising prospects for improvement.

Inspectors found that planning is clearly a corporate priority for Swindon. The Council is clear about what it wants to achieve for the area and has placed the planning service at the heart of delivering its longer-term vision to achieve balanced economic and housing growth as well as regeneration. Stakeholders understand this vision and are working constructively with the planning service to deliver it.
The Council has a good understanding of local needs and holds regular forums with stakeholders to identify the scope for improvement. The Council is getting better at focusing on the needs of customers and this is reflected in improved user satisfaction. Forward planning is particularly strong and all elements of the service work constructively together and with other Council services to a common corporate purpose that focuses on the needs of the community. The Council is becoming more strategic in its approach to controlling development and is starting to work proactively with developers and other services to deliver key sites. The speed of deciding all categories of applications is now in line with national targets.

However, there is more to be done to improve the effectiveness of enforcement and compliance monitoring and the service is not fully accessible to all users. In addition, there is not a consistent approach to equalities and diversity to ensure that the service meets the needs of all users.
Financial management and value for money

Your appointed auditor has reported separately to the Audit Committee and the Cabinet on the issues arising from the 2005/06 audit and has provided:

- an unqualified opinion on your 2005/06 accounts;
- a conclusion on your VFM arrangements, as at 31 March 2006, to say that these arrangements are adequate; and
- a report on the 2006/07 Best Value Performance Plan confirming that the Plan has been audited.

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).

For the purposes of the CPA your auditor has assessed the Council’s arrangements for use of resources in these five areas as follows.

Table 3

<table>
<thead>
<tr>
<th>Element</th>
<th>Assessment for 2005</th>
<th>Assessment for 2006</th>
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<tbody>
<tr>
<td>Financial reporting</td>
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<td>3 out of 4</td>
</tr>
<tr>
<td>Financial management</td>
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<td>2 out of 4</td>
</tr>
<tr>
<td>Financial standing</td>
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<td>3 out of 4</td>
</tr>
<tr>
<td>Internal control</td>
<td>2 out of 4</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Value for money</td>
<td>1 out of 4</td>
<td>2 out of 4</td>
</tr>
<tr>
<td>Overall assessment of the Audit</td>
<td>2 out of 4</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Commission</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Note: 1=lowest, 4=highest)
Use of Resources

The Council is performing well with arrangements in place that are consistently above minimum requirements. It has made considerable improvements in the year since the last use of resources assessment was carried out. The Council is performing above the minimum expected level in three out of the five themes.

The main areas where performance has improved are:

- A better overall process for producing the accounts by the central finance team. This included a formal post mortem review and action plan following the 2004/05 accounts process, a pre-accounts briefing to members at the May Audit Committee, highlighting key areas for attention and background to the accounts process, and a comprehensive report to members that accompanied the draft statement of accounts for approval in June. The overall number of audit adjustments also reduced from previous years.
- New processes and arrangements are in place such as a four year annually reviewed Medium Term Financial Strategy and a risk based budget monitoring report to more effectively manage financial performance in future periods.
- The 2005/06 outturn position confirmed that expenditure had been maintained within budget and no significant departmental overspends were identified.
- The Council has made good use of monitoring information to evaluate the effectiveness of debt recovery actions, associated costs, and the cost of not recovering debt promptly.
- Considerable efforts have been made to improve the collection of Council Tax and National Non Domestic Rates, through Invest to Save funding initiatives. Progress on achievement of collection targets is regularly reported to Cabinet.
- A robust risk management strategy and methodology is in place that has been agreed by members and now updated annually.
- Since March 2006 the Council has had an Audit Committee in place, independent of the scrutiny and executive functions, with its terms of reference set out in accordance with best practice.
- The Council is now achieving adequate value for money by being a low cost authority with generally good performance and improved attainment; and
- The Council has a good working relationship with the PCT, and strong financial reporting and procurement procedures. It also has a sound and well-conceived performance management framework.

Areas for improvement over the coming year include:

- The Council is working to better align and integrate business planning and financial planning which is starting to have an impact. However, these processes are not yet sufficiently embedded. The Council is taking steps to ensure that financial resources are aligned to priority services, we have yet to see sufficient evidence that demonstrates that positive outcomes are being delivered as a result of these changes.

Swindon Borough Council
• Reporting against planned efficiency savings to senior managers and members is not clear in that it is difficult to establish what efficiencies have and have not been delivered. This does not provide enough information to members to enable effective scrutiny and challenge.

• The February 2006 budget setting report to members set out the current level of reserves and the nature of these reserves. The report sets out the Council’s policy to maintain general fund reserves at £5 million. However the Council does not have a formal policy for target levels of earmarked reserves and Housing Revenue Account reserves.

• A formal risk management training programme needs to be developed for officers and members.

• The Council is not yet routinely comparing itself with the best performing councils which is a requirement of demonstrating best value.

• A more effective approach to management and monitoring of the capital programme has been developed and needs to be effectively applied.

Other key issues arising from the audit are as follows:

Data quality

The Audit Commission developed a new approach to the review of data quality at Local Authorities during 2005/06. This involved the auditors performing detailed spot check work on nine performance indicators, selected from the Audit Commission’s list of nineteen indicators. The Council’s management arrangements for data quality were also reviewed against the prescribed key lines of enquiry.

The Council obtained an overall score of 2 (which means the council is performing adequately) for its management arrangements for data quality. Our detailed audit of nine indicators identified four that required amendment. The Council has since made the necessary amendments to these indicators.

Voluntary improvement work

We have undertaken a number of projects at the Council this year under Section 35 of the Local Government Act 1998. These projects were:

• Local Area Agreement risk workshops.
• Overview of Housing management services.
• Overview of Housing – Strategic services.

Local Area Agreement workshops

The Council wants to secure effective risk management across all areas of its Local Area Agreement (LAA). This means engaging constructively and openly with members of the Local Strategic Partnership (LSP) to agree risks and assign responsibility for managing them.
The Audit Commission was asked to help facilitate risk management workshops for each of the four blocks in the LAA. The principal objective was to initiate the production of a robust risk register which will be owned by the Council and members of the LSP. This work was carried out as voluntary improvement work.

The dynamics of each workshop were different, but they all;

- involved the identification of high level risks and the actions required to manage them;
- secured a high degree of ownership from participants;
- revealed a high level of commitment to using risk management creatively, without becoming overwhelmed or side tracked by the process; and
- agreed that risk management should be integrated with the LAA’s performance management arrangements.

The workshops began the process of populating a risk register for each LAA block, but all participants recognised that this was only the first step in the process. It was agreed that the next steps would involve;

- identifying any gaps and refine the risks and risk management actions identified;
- making accountability for risks more explicit;
- considering how risk management can be genuinely integrated with performance management in a way that minimises bureaucracy; and
- considering how risk “owners“ will obtain assurance that the controls they assume to be in place are actually in place and operating effectively.

**Overview of housing management**

This project was prompted by the Council’s desire to objectively check on progress and understand the relative strengths and weaknesses in service provision. The previous inspection of the service in 2002 found it to be fair and considerable changes have been made within the service since that time. The focus of the project was to help ensure the Council is working effectively to improve the quality of its housing management services. An underlying aim of the project was also to help the Council develop its own service review and improvement arrangements. In completing this overview, a joint Audit Commission and Swindon Borough Council team was formed.

Key finding from the project include:

- Progress has been made to improve housing management services since the 2002 inspection.
- Rent collection performance shows continuous improvement and there is a strong emphasis on preventing arrears.
- The Council is committed to involving tenants in the management of estates although there is not strong enough emphasis on neighbourhood or estate based involvement.
• Robust policies and procedures are in place to tackle anti-social behaviour and progress is being made on enforcement but this is not yet supported by systematic case management.

• Estate management is largely reactive. Staff and tenants were unclear about the role of the Neighbourhood Warden and it is unclear how this post relates to the role of Neighbourhood Housing Officer.

• There is a commitment to improving value for money and efficiencies are being delivered in some but not all areas.

• A clear performance management framework is in place supported by a corporate commitment towards continuous improvement.

**Overview of strategic housing services**

55 The provision of good quality affordable housing is a key issue for the Council and features as one of its 2010 '50 promises' to residents. The pressure for more affordable housing is considerable within Swindon and this has prompted the Council to seek an objective assessment of the relative strengths and weaknesses in service provision. This project involved an overview of the strategic housing service focusing on the key areas of preventing homelessness, private sector housing and enabling the development of new homes.

56 The work was focused at strategic level to examine how well the Council was working towards the achievement of its corporate and housing objectives. Therefore the overview explored the relationships between housing, planning, benefits and legal services and how well these services work together. At the same time, the team explored the quality of services experienced by those who use the services.

57 Key messages for the Council are highlighted below:

• A higher proportion of housing association rented homes are needed if the Council is to provide housing for the local people who are in greatest need.

• The Council needs to make better use of existing housing association lettings.

• The Council needs to focus more on the value for money of each service.
Conclusion

This letter has been discussed and agreed with officers. A copy of the letter will be presented at the cabinet on 18 April 2007.

The Council has taken a positive and constructive approach to our audit and inspection. I would like to take this opportunity to express my appreciation for the council’s assistance and co-operation.

Availability of this letter

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

Melanie Watson
Relationship Manager