

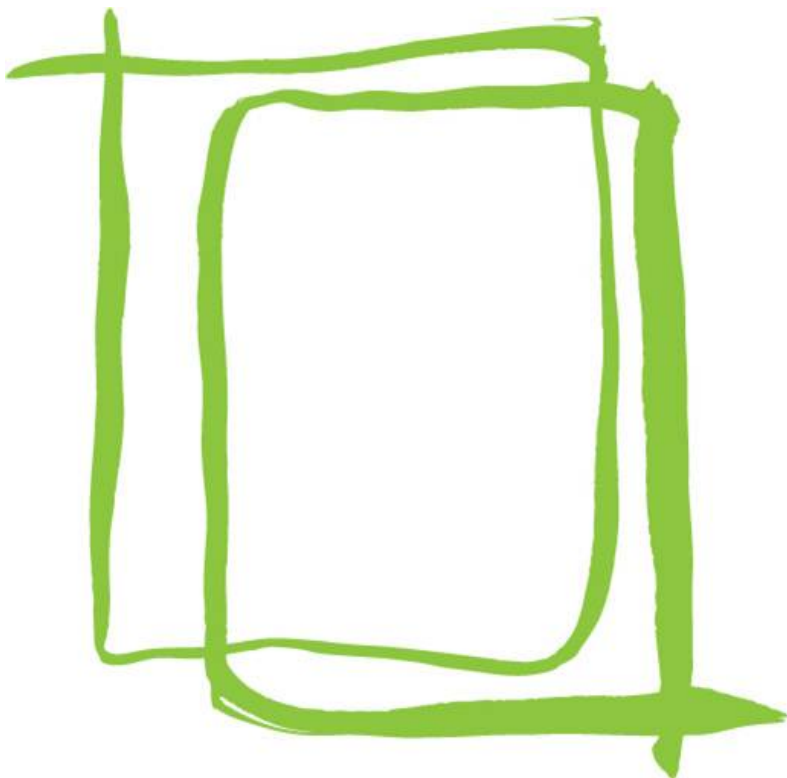
# Police Use of Resources

Auditor feedback report

Merseyside Police Authority

Audit 2007-2008

December 2008



---

# Contents

|  |           |
|--|-----------|
| <b>Introduction</b>                                      | <b>3</b>  |
| <b>Approach and scoring</b>                              | <b>4</b>  |
| <b>Summary of scores for Merseyside Police Authority</b> | <b>5</b>  |
| <b>Key messages and actions for the Police Authority</b> | <b>6</b>  |
| <b>Theme summaries</b>                                   | <b>9</b>  |
| <b>Status of the report and next steps</b>               | <b>16</b> |
| <b>Appendix 1 – Detailed Scores</b>                      | <b>17</b> |
| <b>Appendix 2 – Action Plan</b>                          | <b>18</b> |

---

## Status of our reports

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

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

# Introduction

- 1 This report presents the results of the 2007/08 Police Use of Resources (PURE) assessment at Merseyside Police Authority. As the Audit Commission's appointed auditor to the Authority, we undertook this review as part of our responsibility to examine the economy, efficiency and effectiveness of the Authority's use of resources under section 5(1)(e) of the Audit Commission Act 1998.
- 2 We have completed our review in accordance with the methodology and guidance issued by the Audit Commission (the Commission). The results have been subject to internal and national quality control arrangements, designed to ensure compliance with the methodology and guidance, and consistency.
- 3 This report summarises the approach taken and the results of the assessment. It also highlights areas for improvement based on the criteria issued by the Commission.
- 4 Information from the 2007/08 PURE assessment will be included in the policing performance assessment framework (PPAF) and published on the Home Office website.

---

# Approach and scoring

- 5 The PURE assessment requires auditors to form judgements on a police authority and force arrangements to secure effective use of resources across five themes:
  - financial reporting;
  - financial management;
  - financial standing;
  - internal control; and
  - value for money.
- 6 Each theme consists of key lines of enquiry (KLOE) and areas of audit focus. Auditors are required to make a judgement for each KLOE against a set of 'descriptors' or 'criteria'. Judgements are made using the Audit Commission's scoring scale.
  - 1 = below minimum requirements – inadequate performance;
  - 2 = only at minimum requirements – adequate performance;
  - 3 = consistently above minimum requirements – performing well; and
  - 4 = well above minimum requirements – performing strongly.
- 7 The Commission will determine the overall use of resources score by combining the auditor's separate scores for each of the themes covered.
- 8 In forming our assessment, we take account of the methodology set out in the PURE guidance to auditors, and briefings to police authority treasurers and force finance directors issued between October 2007 and February 2008.
- 9 This is the third year auditors have undertaken PURE assessments. The key principles for the 2007/08 approach is a risk based and proportionate refresh of 2006/07 findings, with a focus on:
  - key changes to the KLOE referred to in police authority guidance;
  - actions by police authorities and forces to address improvement opportunities identified in the 2006/07 PURE assessment;
  - for scores of 3 and above, considering whether relevant arrangements are 'embedded' - they have been operating consistently with clear outputs and are having an impact; and
  - for any scores of 4 (performing strongly) considering whether, in addition to meeting the descriptors/criteria, police authorities can demonstrate innovation or best practice that can be shared with others.

---

# Summary of scores for Merseyside Police Authority

10 Table 1 summarises the scores for 2007/08 and provides a comparison with last year.

---

**Table 1 Merseyside Police Authority - summary of use of resources scores by theme**

Merseyside Police Authority has improved its performance but a specific error has affected the score for financial reporting

| Use of resources theme | 2007/08 score | 2006/07 score |
|------------------------|---------------|---------------|
| Financial reporting    | 2             | 3             |
| Financial management   | 3             | 3             |
| Financial standing     | 3             | 3             |
| Internal control       | 3             | 2             |
| Value for money        | 3             | 3             |
| <b>Overall Score</b>   | <b>3</b>      | <b>3</b>      |

Source: Audit Commission

---

11 The table shows that the Authority's overall score has remained at level 3. Detailed scores for each of the themes are shown in appendix 1. A comparison of these with 2006/07 shows that:

- three KLOEs have improved
- one KLOE has deteriorated
- seven KLOEs have remained the same.

12 Further details on the above, including details of each theme, are shown in the sections below.

# Key messages and actions for the Police Authority

- 13 This summary sets out key findings for the Police Authority and Force. It also highlights the role of the Authority and the key actions for its members.
- 

## Overall messages

- 14 The overall message from our work is that arrangements for managing resources by the Authority and the Force have continued to develop. We summarise our findings on each of the five themes below.
- Financial reporting arrangements are generally good but the score for this theme was affected by a material one-off error identified by our audit. Although this did not affect the Authority's underlying financial position, the size of the error meant it was material within the definition of our audit. The importance of accuracy in the annual accounts means the score for this theme has therefore reduced. However, planned improvements in quality control processes should help reduce the risk of errors in future years. Despite this, some aspects of arrangements have improved; the Authority now includes a summarised version of the annual accounts on its website, providing a more understandable version for stakeholders.
  - Financial management arrangements continue to develop. There are for example, clearer links between financial information and activity indicators. Additional funding is now linked to performance targets that take account of additional expenditure. Budget monitoring also includes links with activity indicators through the Star Chamber process for example. Asset management is also an area of development with a new estates strategy.
  - Good performance has been maintained in arrangements for ensuring financial standing. For example, a good level of reserves is maintained with a risk-based approach to determining the required level.
  - Internal control arrangements have improved resulting in a higher score for this theme. Specific developments include the outward facing annual report on the work of the Standards Committee and effective monitoring of compliance with codes of conduct. Risk management arrangements continue to be strong with a members' seminar that identified and discussed key risks. The key area to improve is the 'audit committee' role of the Resources and Strategy Committee. To fully deliver this, the Committee needs to demonstrate greater challenge and leadership on governance issues.

## Key messages and actions for the Police Authority

- Value for money has been assessed as good. Reported crime has again reduced significantly and we have identified this as an example of notable practice in our submissions to the Audit Commission. All five CDRPs have achieved their PSA1 targets for crime reductions. Sanctioned detections have increased and perceptions of crime and anti-social behaviour are also improving. User (victim) satisfaction is comparable to similar forces apart from follow up, which is below average. New investment is targeted at improving value for money and past investment has resulted in demonstrable improvements. The Force participates in benchmarking exercises and uses the data to identify best practice. Efficiency savings and plans provide strong evidence of managing costs and partners are involved in the decision-making process. While the costs of policing are above average, this reflects the achievement of the Authority's commitment to increase officer numbers; Merseyside has the highest level of policing of its comparator group.

---

### Role of the Police Authority

- 15 In addition to its formal responsibility for approving the annual accounts, the Police Authority provides financial scrutiny. This involves approving the budget and the medium term financial strategy on an annual basis. The Authority ensures there is an adequate level of reserves to meet unexpected demands on services, without compromising the delivery of strategic objectives. A risk based approach is used to ensure levels of reserves are appropriate.
- 16 Performance against budget is monitored quarterly by the Resources and Strategy Committee. The Authority has a good record of maintaining expenditure within available resources. Members monitor performance indicators through the Performance and Scrutiny Review Committee. With some cross-membership of Resources and Strategy, there are increasing links between financial information and performance data, providing a wider view of overall performance.
- 17 Authority members contribute to the risk management process, receiving regular updates and taking part in a members' seminar which identified and discussed key risk areas.
- 18 Members also approve the Annual Governance Statement and receive appropriate information to allow them to form a view on its contents. As noted, there is scope to improve the effectiveness of the Resources and Strategy Committee's "audit committee" role, by demonstrating greater challenge and leadership on governance issues. Despite this, arrangements have developed during the year with training on the roles of internal and external audit and improved arrangements for monitoring the implementation of audit recommendations.
- 19 An increasingly important element of the Authority's work is the Estates Strategy Committee. With the approval of a new estates strategy, the Committee will play a key role in overseeing its delivery.

### Actions for Police Authority members

20 The key actions for Police Authority members in ensuring a continued focus on effective use of resources are:

- Ensure that internal quality control processes for the production of the annual accounts are reviewed and developed.
- Develop the 'audit committee' role of the Resources and Strategy Committee so it provides greater challenge and leadership on governance issues.
- Ensure opportunities to develop arrangements for achieving value for money are addressed (user satisfaction for follow up, forensic detections, environmental impact).

# Theme summaries

## Financial reporting

|   |   |
|---|---|
| <b>Theme score - 2</b>  |   |
| <b>Purpose</b>  |   |
| To assess the strength of the Authority's and Force's financial accounting and reporting arrangements.  |   |
| <b>Key findings and conclusions</b>   |   |
| <p>There are generally good arrangements for preparing the annual accounts including providing supporting working papers and member scrutiny. However, these have been undermined by a material one-off error identified by our 2007/08 audit. Although this did not affect the Authority's underlying financial position, the size of the error meant it was material within the definition of our audit. Internal quality control processes should be reviewed to reduce the risk of such errors occurring in future years.</p> <p>External accountability has improved through the publication of a summarised version of the statement of accounts on the Authority's web site, providing a more understandable version of the accounts for stakeholders.</p> |   |
| <b>Improvement opportunities</b>  |   |
| KLOE 1.1 The authority produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers.  | R1 Review internal quality control processes for the production of the annual accounts. |
| KLOE 1.2 The authority promotes external accountability.  | All level 3 requirements have been met with no significant opportunities to improve.    |

## Financial management

|   |  |
|---|--|
| <b>Theme score - 3</b>  |  |
| <b>Purpose</b>  |  |
| To assess how well the Authority and Force plan and manage their finances.  |  |
| <b>Key findings and conclusions</b>   |  |
| <p>The Authority has maintained its good arrangements for financial management and has developed these in some areas.</p> <p>The medium-term financial strategy is aimed at delivering strategic priorities, with clear links between business and financial planning. Arrangements have developed further in 2007/08 with clearer links between budget setting and activity. For example, additional funding is linked to stretch targets and performance targets take account of approved budgets. An example of this is the increasing numbers of schools officers.</p> <p>Budget management has also developed with better links between budget monitoring and activity indicators. Examples include the Star Chamber process where the evaluation of finance with performance provides a more rounded assessment. In addition, the traffic lights element of the performance management system highlights large over and under spending, leading to an assessment of any potential impact on performance.</p> <p>Good performance has been maintained in asset management. Developments have included a new estates strategy and a greater role for the Estates Strategy Committee. In addition, the estates system provides the detail required to manage assets effectively (eg data on space/ condition/ repair costs). There have been some delays in implementing the estates programme but this is largely the result of a lack of suitable sites for development.</p> |  |
| <b>Improvement opportunities</b>  |  |
| KLOE 2.1 The authority's medium-term financial strategy (MTFS), budgets and capital programme are soundly based and designed to deliver its strategic priorities.   | All level 3 requirements have been met with no significant opportunities to improve. |
| KLOE 2.2 The authority and force manage performance against budgets.  | All level 3 requirements have been met with no significant opportunities to improve. |
| KLOE 2.3 The authority and force manage their asset base (including their estate and vehicle fleet) and their IM&T service.   | All level 3 requirements have been met with no significant opportunities to improve. |

---

### Financial standing

|   |   |
|---|---|
| <b>Theme score - 3</b>  |   |
| <b>Purpose</b>  |   |
| To assess how well the Authority safeguards its financial standing.   |   |
| <b>Key findings and conclusions</b>   |   |
| <p>Good performance has been maintained in financial standing arrangements. The Authority maintains a good level of reserves and uses a risk-based approach to determining the required level.</p> <p>This strong performance met some elements of a level 4 assessment. However, this would have required greater evidence of members proactively requesting financial indicators and subsequent monitoring their outcomes. In addition level 4 would require examples of identifying opportunity costs of maintaining levels of reserves.</p> |   |
| <b>Improvement opportunities</b>  |   |
| KLOE 3.1 The authority manages its spending within the available resources.   | <p>R2 Consider developing arrangements further to meet elements of level 4 KLOEs:</p> <ul style="list-style-type: none"><li>• more proactive involvement of members in terms of developing and monitoring financial indicators</li><li>• identify and report the opportunity costs of maintaining levels of reserves.</li></ul> |

**Internal control**

|   |   |
|---|---|
| <b>Theme score - 3</b>  |   |
| <b>Purpose</b>  |   |
| To assess how well the Authority's and Force's internal control environment enables them to manage their significant business risks.  |   |
| <b>Key findings and conclusions</b>   |   |
| <p>Overall performance on internal control has improved in 2007/08. Risk management arrangements continue to develop and become more embedded. For example a members' seminar was held that identified and discussed key risks. There were some elements of level 4 performance in place but a higher score would have required more evidence of action to embed arrangements by the lead officer and member, and of the opportunity side of risk management.</p> <p>The system for internal control is adequate with an assurance framework that provides evidence for members' approval of the Annual Governance Statement. The key area to improve is the 'audit committee' role of the Resources and Strategy Committee. Our assessment found limited evidence of challenge to the Force or evidence of leadership on governance issues. This arises from the Committee's wide ranging terms of reference which makes it difficult to carry out effectively (or demonstrate it is carrying out) audit committee functions.</p> <p>Arrangements for promoting probity and propriety have improved. There is a good system of e-mailing codes of conduct to staff and we obtained examples of how compliance with the IT code is monitored. There are also good arrangements for monitoring of professional standards. In addition, the Standards Committee has produced a good outward facing report. There have been no breaches of standards or local determinations to include but the report is a good attempt to involve and inform the public. There is also evidence of innovation in the invitation to the independent chair from another standards committee to have an input into the Authority's own selection process.</p> |   |
| <b>Improvement opportunities</b>  |   |
| KLOE 4.1 The authority and force manage their significant business risks.   | <p>R3 Consider developing arrangements further to meet elements of level 4 KLOEs:</p> <ul style="list-style-type: none"> <li>• lead member and officer taking action to embed risk management throughout the Force and Authority</li> <li>• the positive, opportunity side of risk management.</li> </ul> |

## Theme summaries

|  |  |
|--|--|
| <p>KLOE 4.2 The authority and force have arrangements in place to maintain a sound system of internal control.</p>   | <p>R4 Improve the “audit committee” role of the Resources and Strategy Committee by demonstrating a greater challenge to the Force and additional evidence of leadership on governance issues.</p> |
| <p>KLOE 4.3 The authority and force have arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.</p> | <p>All level 3 requirements have been met with no significant opportunities to improve.</p>  |

**Value for money**

|   |   |
|---|---|
| <b>Theme score - 3</b>  |   |
| <b>Purpose</b>  |   |
| To assess the achievement of value for money within the Authority and Force and to conclude on the robustness of arrangements to secure improvements.   |   |
| <b>Key findings and conclusions</b>   |   |
| <p>The Authority’s and Force’s arrangements to deliver value for money are good. Reported crime has reduced by 18 per cent; the largest reduction nationally for the second year running. The Home Office Force Banding Analysis has assessed Merseyside as one of only seven forces that are 'excellent and improving' in the reducing crime domain.</p> <p>All five CDRPs achieved their PSA1 targets, with crime reductions of over 30 per cent against the 2003/04 baseline. Sanctioned detections have increased in all key areas and perceptions of crime and anti-social behaviour are also improving, albeit from a low base.</p> <p>User (victim) satisfaction is comparable to the most similar group of forces (MSG) average apart from follow up, which is below average. Confidence in police performance is also better than average and improving.</p> <p>Forensic performance has been mixed. The Force is above the MSG average for scenes visited but detections are below average for both DNA and fingerprints.</p> <p>Data quality arrangements are developing with the Force introducing a data quality policy that sets out how it plans to ensure the data recorded is complete and accurate.</p> <p>While the costs of policing (per capita) are above average, this reflects the achievement of the Authority's commitment to increase officer numbers. Merseyside has the highest level of policing per head of population of its comparator group.</p> <p>For new investments, clear targets are identified for what the extra resources aim to achieve. Investment is targeted at improving value for money and past investment has resulted in demonstrable improvements in performance. The Force also participates in benchmarking exercises and uses comparative data to identify best practice.</p> <p>Efficiency savings and efficiency plans provide strong evidence of managing costs and there is evidence that partners are involved in the decision-making process. External funding has been used successfully to address local priorities, resulting in sustained improvements and longer-term value for money.</p> <p>The Authority and Force have a strong track record of using technology, including ANPR, electronic activity analysis, e-procurement, web casts, and mobile data terminals.</p> <p>The Force has recently updated its energy policy but consideration of environmental issues is an issue for future development.</p> |   |
| <b>Improvement opportunities</b>  |   |
| KLOE 5.1 The authority and force currently achieves good value for money.   | R5 Identify the key reasons behind the poor user satisfaction levels for follow up and implement steps to improve performance |

## Theme summaries

| Theme score - 3  |   |
|--|---|
|  | R6 Review forensic performance to ensure there are appropriate mechanisms and measurements to convert identifications into detections more effectively. |
| KLOE 5.2 The authority and force manage and improve value for money. | R7 Include an environmental impact assessment within each report to the Police Authority.   |

---

# Status of the report and next steps

- 21 This report has been discussed and agreed with senior officers. It will be presented to the Resources and Strategy Committee on 18 December.
- 22 An action plan summarising our recommendations is set out in Appendix 2. Members should monitor the implementation of these opportunities to improve arrangements within the Authority and Force.
- 23 The introduction of the Comprehensive Area Assessment will mean a change in the approach to the Use of Resources assessment in 2008/09. A common framework will cover councils, primary care trusts, fire and rescue authorities and police authorities. As shown in table 2, ten criteria that will be reviewed over a three year period. For police authorities, natural resources and asset management will not be reviewed in 2008/09.

**Table 2 Use of Resources - Key Lines of enquiry 2008/09**

There will be three new themes and ten criteria

| Managing finances                       | Governing the business                | Managing resources |
|---|---------------------------------------|--------------------|
| Financial planning and financial health | Commissioning and procurement         | Natural resources  |
| Understanding costs and performance     | Data Quality and use of information   | Asset management   |
| Financial monitoring and reporting      | Good governance and ethical behaviour | Workforce planning |
|   | Risk management and internal control  |                    |

## Audit Commission

- 24 Once details of each criterion are known, we will work with officers to agree arrangements for the assessment and ensure the new framework is introduced effectively.

# Appendix 1 – Detailed Scores

**Table 3 Merseyside Police Authority - summary of scores**

*Detailed scores within each theme are shown below*

| <b>Use of resources theme</b>      | <b>2007/08 score</b> | <b>2006/07 score</b> |
|------------------------------------|----------------------|----------------------|
| <b>Financial reporting</b>         | <b>2</b>             | <b>3</b>             |
| 1.1 Annual accounts                | 2                    | 3                    |
| 1.2 External accountability        | 3                    | 2                    |
| <b>Financial management</b>        | <b>3</b>             | <b>3</b>             |
| 2.1 Medium-term financial strategy | 3                    | 3                    |
| 2.2 Performance against budgets    | 3                    | 2                    |
| 2.3 Asset management               | 3                    | 3                    |
| <b>Financial standing</b>          | <b>3</b>             | <b>3</b>             |
| 3.1 Financial standing             | 3                    | 3                    |
| <b>Internal control</b>            | <b>3</b>             | <b>2</b>             |
| 4.1 Risk management                | 3                    | 3                    |
| 4.2 Internal control               | 2                    | 2                    |
| 4.3 Probity and Propriety          | 3                    | 2                    |
| <b>Value for money</b>             | <b>3</b>             | <b>3</b>             |
| 5.1 Achieving VFM                  | 3                    | 3                    |
| 5.2 Managing VFM                   | 3                    | 3                    |

Audit Commission

# Appendix 2 – Action Plan

| Page no.                   | Recommendation  | Priority<br>1 = Low<br>2 = Med<br>3 = High | Responsibility                         | Agreed | Comments  | Date                                     |
|----------------------------|---|--|--|--------|---|--|
| <b>Financial reporting</b> |   |  |  |        |   |  |
| 8                          | R1 Review internal quality control processes for the production of the annual accounts.   | 3  | John Riley,<br>Assistant<br>Treasurer. | Yes    | The Assistant Treasurer will liaise with the Force Head of Finance to ensure that quality control processes are reviewed and are adequate in time for the production of the 2008/09 draft statement of accounts.          | 25 June 2009                             |
| <b>Financial standing</b>  |   |  |  |        |   |  |
| 10                         | R2 Consider developing arrangements further to meet elements of level 4 KLOEs: <ul style="list-style-type: none"> <li>more proactive involvement of members in terms of developing and monitoring financial indicators</li> <li>identify and report the opportunity costs of maintaining levels of reserves.</li> </ul> | 1  | John Riley,<br>Assistant<br>Treasurer. | Yes    | A report proposing a suite of potential Health Indicators is being produced for consultation with Members at the Resources & Strategy Committee on the 18 December.<br><br>To be addressed as part of the budget process. | 18 December 2008<br><br>19 December 2009 |

## Appendix 2 – Action Plan

| Page no.                | Recommendation  | Priority<br>1 = Low<br>2 = Med<br>3 = High | Responsibility  | Agreed | Comments  | Date |
|-------------------------|---|--|---|--------|---|------|
| <b>Internal control</b> |   |  |   |        |   |      |
| 11                      | R3<br>Consider developing arrangements further to meet elements of level 4 KLOEs: <ul style="list-style-type: none"> <li>lead member and officer taking action to embed risk management throughout the Force and Authority</li> <li>the positive, opportunity side of risk management.</li> </ul> | 1  | Shirley Jones, Force Risk Manager.                                    | Yes    | Consideration will be given to develop arrangements to further embed risk management and the positive opportunities of risk throughout the Force and Authority including more innovative ways to promote the Authority's responsibilities. The Joint Risk Management Group will consider opportunities at its meeting on 2 December 2008.   |      |
| 11                      | R4<br>Improve the 'audit committee' role of the Resources and Strategy Committee by demonstrating (eg) a greater challenge to the Force and additional evidence of leadership on governance issues.   | 3  | Carolyn McConnell, Deputy Director & John Riley, Assistant Treasurer. | Yes    | The Assistant Treasurer will discuss with the Treasurer and the Chair of Resources & Strategy Committee how best to review the effectiveness of the Committee, with a view to this exercise being completed as part of the Internal Audit annual self assessment. An action plan will be produced following the exercise to address areas for improvement and develop the audit committee role. |      |

| Page no.               | Recommendation   | Priority<br>1 = Low<br>2 = Med<br>3 = High | Responsibility                       | Agreed | Comments   | Date            |
|------------------------|--|--|--------------------------------------|--------|--|-----------------|
| <b>Value for money</b> |  |  |                                      |        |  |                 |
| 13                     | R5 Identify the key reasons behind the poor user satisfaction levels for follow up and implement steps to improve performance.                                       | 3  | Julie Flanagan, Performance Manager. | Yes    | The Performance Manager will consult with the appropriate Officers in the Force to address this issue and report back to the Resources & Strategy Committee in due course.                                       | 9 April 2009    |
| 13                     | R6 Review forensic performance to ensure there are appropriate mechanisms and measurements to ensure identifications are converted into detections more effectively. | 3  | Julie Flanagan, Performance Manager. | Yes    | The Performance Manager will consult with the appropriate Officers in the Force to address this issue and report back to the Resources & Strategy Committee in due course.                                       | 9 April 2009    |
| 13                     | R7 Include an environmental impact assessment within each report to the Police Authority.  | 2  | Carolyn McConnell, Deputy Director.  | Yes    | This has already been implemented, and now every Authority and Committee report must include this assessment. This has recently been reviewed and further guidance will be prepared to assist with this process. | 22 January 2009 |

---

# The Audit Commission

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

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

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

---

## 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: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

---