

## **Auditor's Report to the North London Waste Authority on its Best Value Performance Plan for the Year Ending 31 March 2004**

### **Certificate**

We certify that we have audited North London Waste Authority's Best Value Performance Plan in accordance with Section 7 of the Local Government Act 1999 and the Audit Commission's Code of Audit Practice. We also had regard to supplementary guidance issued by the Audit Commission.

### **Respective Responsibilities of the Authority and the Auditors**

Under the Local Government Act 1999 (the Act), the Authority is required to prepare and publish a Best Value Performance Plan summarising the Authority's assessments of its performance and position in relation to its statutory duty to make arrangements to secure continuous improvement to the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

The Authority is responsible for the preparation of the Plan and for the information and assessments set out within it. The Authority is also responsible for establishing appropriate performance management and internal control systems from which the information and assessments in its Plan are derived. The form and content of the Best Value Performance Plan are prescribed in Section 6 of the Act and statutory guidance issued by the Government.

As the Authority's auditors, we are required under section 7 of the Act to carry out an audit of the Best Value Performance Plan, to certify that we have done so, and:

- to report whether we believe that the Plan has been prepared and published in accordance with statutory requirements set out in Section 6 of the Act and statutory guidance and, where appropriate, recommending how the Plan should be amended so as to accord with statutory requirements;
- to recommend:
  - where appropriate, procedures to be followed in relation to the Plan;
  - whether the Audit Commission should carry out a Best Value inspection of the Authority under section 10 of the Local Government Act 1999; and
  - whether the Secretary of State should give a direction under section 15 of the Local Government Act 1999.

## Opinion

### *Basis of this opinion*

For the purpose of forming our opinion whether the Plan was prepared and published in accordance with the legislation and statutory guidance, we conducted our audit in accordance with the Audit Commission's Code of Audit Practice. In carrying out our audit work we also had regard to supplementary guidance issued by the Audit Commission.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide an opinion on whether the Plan has been prepared and published in accordance with statutory requirements.

In giving our opinion we are not required to form a view on the completeness or accuracy of the information or the realism and achievability of the assessments published by the Authority. Our work therefore comprised a review and assessment of the Plan and, where appropriate, examination on a test basis of relevant evidence, sufficient to satisfy ourselves that the Plan includes those matters prescribed in legislation and statutory guidance and that the arrangements for publishing the Plan complied with the requirements of the legislation and statutory guidance.

Where we have qualified our audit opinion on the Plan we are required to recommend how the Plan should be amended so as to comply in all significant respects with the legislation and statutory guidance.

## Opinion

- In our opinion, North London Waste Authority has prepared and published its Best Value Performance Plan in all significant respects in accordance with Section 6 of the Local Government Act 1999 and statutory guidance issued by the Government.

## Recommendations on procedures followed in relation to the Plan

Where appropriate, we are required to recommend the procedures to be followed by the Authority in relation to the Plan.



## *Basis of recommendations*

For the purpose of making our recommendations, we conducted our audit in accordance with the Audit Commission's Code of Audit Practice. In carrying out our audit work we also had regard to supplementary guidance issued by the Audit Commission.

We planned and performed our work so as to obtain all the information and explanations that we considered necessary in order to enable us to determine whether or not to make recommendations in this report on the matters that came to our attention during the audit. However, our work cannot be relied upon to identify every weakness or opportunity for improvement. In particular, it has not necessarily covered the same areas as a Best Value inspection.

For this purpose, our audit included a review and assessment, and where appropriate, examination on a test basis of evidence relevant to:

- the adequacy of the systems set in place by the Authority for collecting and recording specified performance information;
- and the testing of specific performance indicators selected by the Audit Commission for its comprehensive performance assessment of the Authority.

## *Recommendations*

On the basis of our audit work, we consider that there are no matters to be brought to your attention:

### **Recommendations on referral to the Audit Commission/ Secretary of State**

We are required each year to recommend whether, on the basis of our audit work, the Audit Commission should carry out a Best Value inspection of the Authority or whether the Secretary of State should give a direction.

On the basis of our work:

- We do not recommend that the Audit Commission should carry out a Best Value inspection of North London Waste Authority under section 10 of the Local Government Act 1999;
- We do not recommend that the Secretary of State should give a direction under section 15 of the Local Government Act 1999.

Signature

*Deloitte Touche LLP* Date *19 December 2003*