



National Audit Office

A SHORT GUIDE

The NAO's work on the Department for Communities and Local Government



National Audit Office

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This short guide is one of 17 we have produced covering our work on each major government department. It summarises our work during the last Parliament, reflecting programmes and spending before the May 2010 General Election, and as such does not reflect changes introduced by the new Government.

These guides are designed to provide Members of Parliament, and particularly select committees, with a quick and accessible overview of our recent work and how we can help with the scrutiny of government. The guides are not intended to provide an overall assessment of the departments' performance but simply to illustrate, with examples, the range of our work. Where the examples refer to specific weaknesses and recommendations, departments have in many cases taken action since to address them.

In the last year, we have supported the Communities and Local Government Select Committee by preparing a Performance Briefing which gave an overview of the work and performance of the Department based on 2008-09 data, and we have also produced a memorandum on the FiReControl project. We will continue to support all select committees in 2010-11, providing further briefing on each major department and supporting specific inquiries where our expertise and perspective can add value.

introduction

about

About the Department

The Department's responsibilities

The Department for Communities and Local Government (the Department) is responsible for:

- improving the quality and supply of housing;
- providing accountability across local government;
- building cohesive communities;
- supporting town and country planning;
- improving the economic performance of regions by promoting regeneration and tackling deprivation; and
- supporting the fire service.

The Department devolves most of the delivery of its objectives to a range of organisations and delivery partners (Appendix 1). These include local authorities, the Homes and Communities Agency, and fire authorities.

Where the Department spends its money

In 2008-09 the Department spent £36.7 billion, the majority of which was used to support local authorities (see opposite).

The majority of the remainder was used to fund non-departmental public bodies. The largest of these, the Homes and Communities Agency, received £3.9 billion in 2008-09.

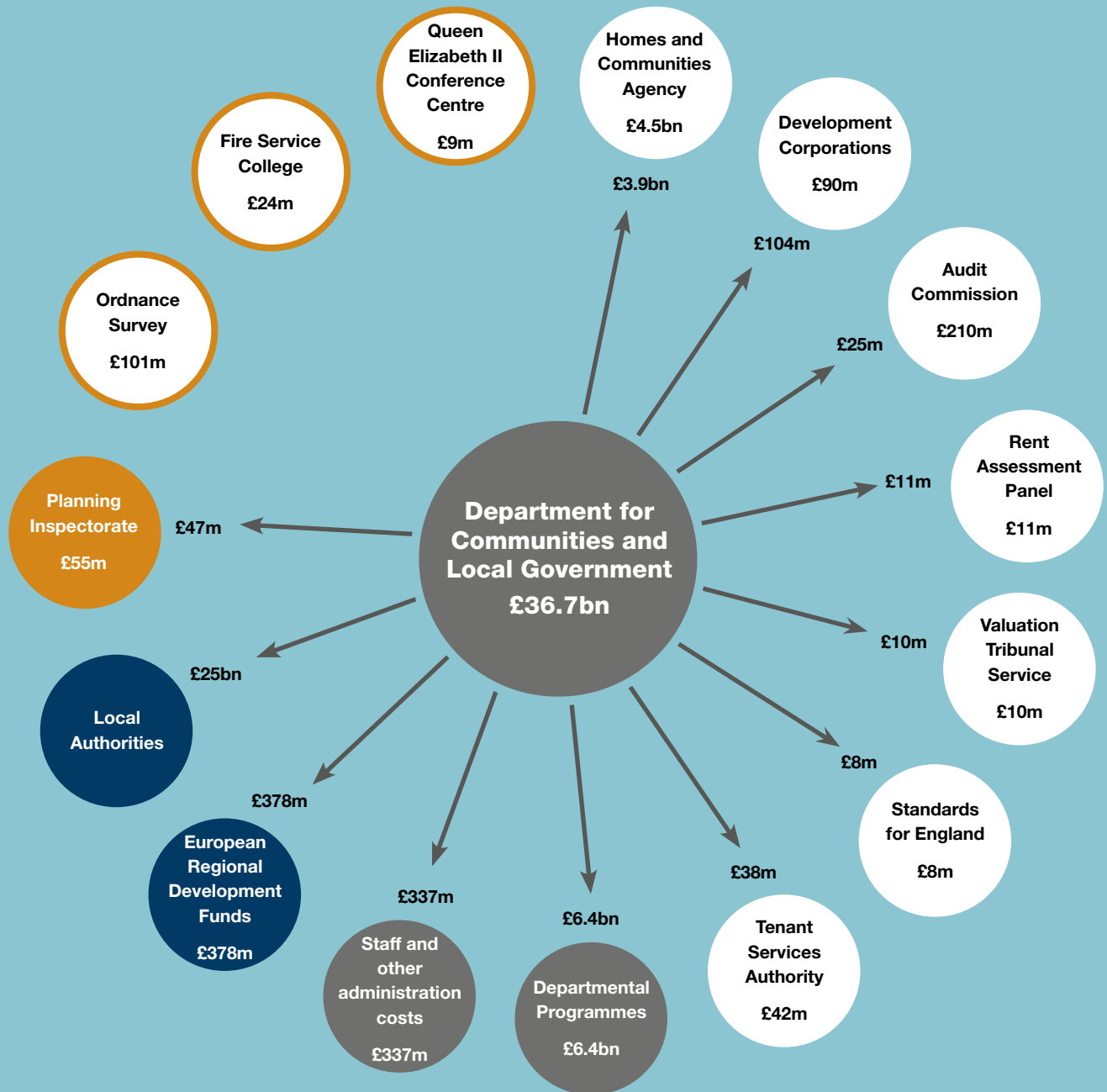
The central Department employs some 2,300 staff and spent £337 million on staff and administration in 2008-09.

In 2008-09 the Department spent £36.7 billion, the majority of which was used to support local authorities.

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Where the money goes (2008-09 data)



- Agencies – executive organisations within Government, directly accountable to Ministers
- Non-Departmental Public Bodies – organisations that work at arms’ length from departments, but are ultimately accountable to Parliament
- Other bodies
- Trading Fund – a departmental organisation where at least 50 per cent of revenue relates to goods and services provided
- Departmental expenditure

Source: National Audit Office

NOTE

1 Arrows show grant and grant-in-aid funding from the Department; values in the circles show the gross expenditure of the body concerned.

financial management

Financial management

The ability of departments to control costs and drive out waste requires professional financial management and reporting. In particular, departments need to be better at linking costs to services and benchmarking performance to determine whether costs are justified and value for money can be improved. To provide assurance that resources are being appropriately managed and controlled, organisations have to publish Statements on Internal Control with their Annual Financial Statements.¹

Financial governance and reporting

We audit the accounts of the Department and 13 of its sponsored bodies. Local authorities, which received £25 billion from the Department in 2008-09, are audited by the Audit Commission.

Our audit work involves understanding the business of each organisation, examining internal controls, agreeing the accounting policies, auditing their transactions, liabilities and assets, and confirming that the accounts present a true and fair view. We also consider whether the transactions of the Department are in accordance with Parliament's intentions.

In each of the last five years, we have given an unqualified audit opinion on the Department's accounts.²

Of the Department's sponsored bodies, the only recent qualifications we have made are on the Ordnance Survey accounts, which we have qualified for the last nine years to 2008-09 for the accounting treatment used for its geographic information. Changes in

this accounting treatment now mean that we are likely to give the Ordnance Survey a clean audit opinion on its 2009-10 accounts.

Over the last three years, the Department has underspent against its budget. This partly reflects underspends by its delivery bodies, over which the Department does not have direct control.

In July 2009, we reported to Parliament on **Financial Management in the Department**.³ We found that:

'The Department is committed to good financial management at senior management and Board level and has introduced processes to improve its financial management systems and the financial capability of its staff. The Department does still have more to do to embed good financial management throughout the organisation, which is made more challenging by the complex delivery framework within which it operates.'

The Department particularly needs to focus on improving and developing the financial management skills of its staff. It has initiated a 'professionalisation agenda' to help with this.

We work with the Department and its sponsored bodies to improve their published Statements on Internal Control to ensure that they are supported by robust evidence that controls are sufficiently reliable and that they comply with Treasury's guidance. In 2010 we are working with the Department to identify how its Statement on Internal Control could be developed further to increase the usefulness and transparency of reporting. We have also provided the Department's Audit Committee with our own **guidance on the Statement**.⁴

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FINANCIAL MANAGEMENT WORK
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- 1 *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx
- 2 The Department was formed in May 2006. Prior to that, the annual Resource Accounts were produced by the Office of the Deputy Prime Minister.
- 3 *Financial Management in the Department for Communities and Local Government*, www.nao.org.uk/publications/0809/financial_management_in_dclg.aspx
- 4 *The Statement on Internal Control: A Guide for Audit Committees*, www.nao.org.uk/guidance_good_practice/audit_of_financial_statements.aspx

The Homes and Communities Agency raised an issue in its Statement on Internal Control in its 2008-09 accounts. When the Homes and Communities Agency was established in December 2008, it took on many of the risk and control mechanisms used by its predecessors, and needs to reconcile all these mechanisms to make sure it has the right processes for the new organisation. Its Audit and Risk Committee has taken the view that the Agency should pay particular attention to:

- ensuring arrangements for risk management and data security are improved; and
- drawing management's attention to the inherent dangers attaching to the speed at which the Agency was being asked to act and to take on new roles.

The Department is responsible for managing European Regional Development Funding in England on behalf of the European Commission. During the 2000-06 programme, which is currently winding down, European Regional Development Funding was administered and monitored by the nine regional Government Offices.

The European Commission has expressed concerns about some grant payments made by Government Offices. When grant payments are found not to comply with its regulations, the European Commission can impose financial corrections on the Department. It is the Department's policy to try to recover the grant from grant recipients. Where recovery is not possible, the cost falls to the Department.

In March 2009 the European Commission imposed a financial correction of £24.6 million on the Department. As at 31 March 2009, the Department expected that the European Commission would probably impose further financial corrections. As a result, it has set aside some £74.5 million to cover the cost of future corrections.⁵

Efficiency

We are undertaking a programme of work to validate the value for money savings reported by major government departments between 2008-09 and 2010-11. The Department had an ongoing programme of efficiency savings at the time of the May 2010 General Election, aiming to achieve efficiency savings of £887 million by March 2011,⁶ predominantly through savings in the supply of affordable housing (£734 million). **Examples of validation work⁷** we have performed on the savings reported by other departments can be found on our website.

The NAO also produces a wide range of cross-cutting work that considers aspects of efficiency across government (Appendix 3). Of particular relevance was our 2007 report, **Improving the efficiency of central government's office property**,⁸ which found that out of 16 government departments, the Department had the highest potential for making efficiency savings through reducing the cost and space of its office buildings. Since 2007 the Department has reported numerous steps to rationalise and reduce the size of its London estate, and by 2009 all of the Department's central London staff were in a single building. The Office of Government Commerce reported in 2010 that:⁹

'This has delivered efficiencies in travel time, communications, workspace and carbon footprint.'

The Department particularly needs to focus on improving and developing the financial management skills of its staff.

⁵ *Department for Communities and Local Government Resource Accounts, 2008-2009.*

⁶ *Communities and Local Government Annual Report, 2008-2009.*

⁷ *Independent Reviews of reported CSR07 Value for Money savings, www.nao.org.uk/publications/0910/independent_reviews_of_vfm_sav.aspx*

⁸ *Improving the efficiency of central government's office property, www.nao.org.uk/publications/0708/improving_the_efficiency_of_ce.aspx*

⁹ *The State of the Estate in 2009, Office of Government Commerce, March 2010.*

Use of information

The life blood of a successful organisation is the quality of information on which it makes decisions and monitors and assesses performance. Poor quality information leads to inefficiency and waste and can result in excess or unnecessary costs. Departments need reliable information on which to design and deliver services and monitor quality, be confident about their productivity, and drive continuous improvement.¹⁰

Testing the reliability of performance data across government

We carry out work across government to test the systems used by departments to generate performance data. This work provides assurance to Parliament and the public about whether these systems are adequate, and supports better performance management by Government.

Under the previous Government, Public Service Agreements (PSAs) were the agreements between the Treasury and individual departments which set out priority areas for the Government's work and against which the departments reported their performance. For the period 2008-2011, 30 PSAs were used by departments to measure and report progress, each underpinned by several indicators.

In October 2009 we published our **Fifth Validation Compendium Report**,¹¹ which reviewed data systems underpinning 13 of the Government's PSAs:

'... the slow progress being made by some government departments in achieving better quality information about their own performance is a matter for concern. The NAO has found that some one third of the PSA data systems used by departments have weaknesses and just over a tenth remain unsatisfactory.'

On Communities and Local Government we reported that:

'The Department compares well against others for data system quality ... Their success is partly due to the use of well established survey data, partly due to a tighter focus on fewer indicators and partly due to an improvement in the governance of data quality.'

The Treasury announced in June 2010 that it had ended the system of Public Service Agreements and that in future departmental business plans would include the data the public can use to hold departments to account.¹² We will continue to apply the lessons from our work validating the PSA systems when looking at Government's performance data in future.

Use of information by the Department

The Department for Communities and Local Government had lead responsibility for PSA 20 to 'Increase long-term housing supply and affordability' and PSA 21 to 'Build more cohesive, empowered and active communities'.

Our **June 2010 reports**¹³ looked at the Department's data systems to support these PSAs. We concluded that eight of the 12 data systems were fit for purpose and the remaining four data systems were broadly appropriate.

We also provided a **briefing to the Communities and Local Government Select Committee**¹⁴ in October 2009, which covered the Department's assessment of its progress against its PSAs and other objectives. The most recent public statement by the Department on progress against its PSAs and other performance indicators was in its 2009 Autumn Performance report.¹⁵

A number of our reports to Parliament have examined the way the Department uses information to support decision-making and achieve better value for money (see opposite).

¹⁰ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

¹¹ *Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?* www.nao.org.uk/publications/0809/5th_validation_report.aspx

¹² *HM Treasury: The Spending Review framework*, June 2010 (paragraph 2.7).

¹³ *Public Service Agreement data systems reviews 2010*, www.nao.org.uk/PSA-validation-2010

¹⁴ *Performance of the Department for Communities and Local Government 2008-09: Briefing for the House of Commons Communities and Local Government Committee*, www.nao.org.uk/publications/0809/briefing_clg.aspx

¹⁵ *Autumn Performance Report 2009*, Department for Communities and Local Government.

Decent Homes Programme¹⁶

January 2010



This Programme aims to improve the condition of homes for social housing tenants and vulnerable households in private sector accommodation in England. We reported that it was regarded as a success by the majority of stakeholders, but found that:

'There are weaknesses in the information collected by the Department ... The absence of such information has reduced the Department's assurance that value for money was being achieved.'

We recommended the Department should consider what lessons could be learned in terms of policy design including:

- the benefits of having a clearer idea of the cost of a policy or strategy before it is implemented;
- how far mechanisms can be put in place to monitor the overall cost-effectiveness of a policy during its implementation;
- the need to collect information more routinely on wider benefits; and
- whether the Department could have a more structured approach to capturing and disseminating good practice and data.

We are working with the Homes and Communities Agency, which is now delivering the Programme on behalf of the Department, to implement our recommendations.

Planning Applications¹⁷

December 2008



We found that the introduction of targets, and their associated rewards and sanctions, has provided Local Authorities with an incentive to determine planning applications more quickly. We reported, however, that:

'The Department's targets and measures only cover the determination stage of the development management process and exclude the periods before an application is submitted and after a decision is made. The total time taken can be substantial if these stages are included, but the Department does not know how long this period is or whether the time taken has reduced as a result of its initiatives.'

We recommended that:

'The Department should collect data on the time taken for the whole development management process via regular surveys of a sample of major residential applications, and use the data we collected as a benchmark to measure subsequent movements in performance.'

Enhancing Fire and Rescue¹⁸

October 2008



We found that the New Dimension Programme had enhanced the Fire and Rescue Services' capacity to respond to emergency events. We reported, however, that:

'There has been significant risk to value for money from some poor programme, project and financial management with a consequent lack of financial discipline. Both avoidable costs and delays have been incurred.'

We recommended to the Department that in other national fire projects:

'Programme management techniques should be embedded from the outset, including: clear objectives, a detailed implementation plan, proper whole life cost budgets, the use of milestones and sound monitoring arrangements.'

The Department reported to the Committee of Public Accounts in 2009¹⁹ that:

'The Department ... recognises there were early weaknesses in the programme management of New Dimension. The Department has done much to address this since 2005 and now has improved systems in place.'

¹⁶ *The Decent Homes Programme*, www.nao.org.uk/publications/0910/the_decent_homes_programme.aspx

¹⁷ *Planning for homes: Speeding up planning applications for major housing developments in England*, www.nao.org.uk/publications/0809/planning_for_homes_speeding.aspx

¹⁸ *New Dimension – Enhancing the Fire and Rescue Services' capacity to respond to terrorist and other large-scale incidents*, www.nao.org.uk/publications/0708/enhancing_fire_and_rescue.aspx

¹⁹ *Treasury Minute on the 10th Report from the Committee of Public Accounts 2008-2009*.

delivery

Service delivery

Public services are different in the way they are delivered but their quality and cost effectiveness depends on a number of common minimum requirements. For example, service delivery requires sound programme and project management, strong commercial skills, effective IT enabled business change, and a real understanding of customer needs. Many of our reports to Parliament cover these issues. We summarise below some of this work, organised by key areas of the Department's business.²⁰

The Department's programmes are mainly delivered by third parties, including local government, non-departmental public bodies, and other arm's length bodies. The Department is reliant on these bodies, and the information they provide, to deliver its projects and programmes, and manage its funds effectively.

Delivering through others

The Department acknowledges that the quality of its relationship with its delivery bodies has varied.²¹ A number of our reports to Parliament have examined the Department's oversight of delivery bodies.



²⁰ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

²¹ *Performance of the Department for Communities and Local Government 2008-09: Briefing for The House of Commons Communities and Local Government Committee*, www.nao.org.uk/publications/0809/briefing_clg.aspx

The Decent Homes Programme²²

January 2010



We found that although the Programme had been broadly successful, the Department could have done more to promote value for money through devolved delivery, by:

- ensuring monitoring information submitted by local authorities was of good quality;
- undertaking reviews on completion of refurbishment work by those local bodies to which it gave financial assistance to establish whether the amount given had been reasonable and used well; and
- reviewing value for money and good practice earlier in the Programme.

We are working with the Homes and Communities Agency, which is now delivering the Programme on behalf of the Department, to implement our recommendations.

Regenerating the English Coalfields²³

December 2009



We found that by bringing former coal pit land into new use, the Department's measures helped to underpin regeneration and boost coalfield communities' social capital. We also found that:

'The value for money of the initiatives has been limited by weaknesses in the Department's oversight and programme management ... in the early years it did not play a sufficiently strong role in bringing together the elements of the programme.'

We made a number of recommendations to:

- improve the design and control of future programmes where there are multiple initiatives with overlapping aims;

- improve accountability, transparency and reporting;
- help the Department better lead and coordinate coalfield regeneration;
- improve performance measurement and monitoring; and
- improve information to support decision-making.

In response, the Department announced a review of regeneration in coalfield communities to improve accountability, performance management and the use of information in making decisions. It will report to Ministers in the summer.

²² *The Decent Homes Programme*, www.nao.org.uk/publications/0910/the_decent_homes_programme.aspx

²³ *Regenerating the English Coalfields*, www.nao.org.uk/publications/0910/coalfield_regeneration.aspx

FiReControl project²⁴ February 2010



This project aims to replace 46 local Fire and Rescue Service control rooms with a network of nine purpose-built Regional Control Centres. We examined the Department's management of the £200 million IT systems contract.

Delays to this project have increased its likely costs, with delays of up to three years from the intended completion date. We reported concerns about the capability and capacity of both the Department and its contractor to successfully complete the project. As a result, the Communities and Local Government Select Committee reported that:

'The FiReControl project has been inadequately planned, poorly executed, and badly managed ... There are now considerable doubts about whether the project can be delivered.'

The Committee recommended the Department:²⁵

- press on with the project, but put robust project and contractor management processes in place, including a project plan with interim milestones and a contingency plan for further failures;
- draw up a communications plan to re-position the project and influence stakeholders; and
- report on progress to the new Parliament in July 2010.

Housing Market Renewal²⁶ November 2007



This project aimed to tackle problems with acute low housing demand in the North of England and the Midlands. Although it was too early in the programme to judge its overall success, we found that:

'If the Programme is to justify the additional value for money risk and community stress of its housing market-led approach and achieve its long-term objectives, the Department needs to provide greater certainty and clarity over the future objectives and governance of the Programme.'

We recommended the Department should:

- clarify the arrangements for delivering the Programme, and establish terms of reference that set out relative responsibility for the leadership, oversight and monitoring of the Programme and its delivery at the local level;
- develop guidance so that local delivery partners could draw up protocols to clarify responsibilities;

- clarify how the Programme could be expected to achieve alignment with regional strategies;
- further develop the performance framework to better measure outcomes with which those delivering the Programme could be held accountable; and
- actively promote the dissemination of good practice between pathfinder delivery bodies.

Improving engagement

The Department recognises that its stakeholders would value more opportunity to be involved in the early stages of policy development.²⁷ Our **2009 briefing on the Department's performance**²⁸ reported that the Department has developed an action plan to improve its engagement with external bodies.

²⁴ *FiReControl project – Memorandum for The House of Commons Communities and Local Government Committee*, www.nao.org.uk/publications/0910/firecontrol_project.aspx

²⁵ *Communities and Local Government Committee Fifth Report of Session 2009-10: FiReControl*.

²⁶ *Department for Communities and Local Government: Housing Market Renewal*, www.nao.org.uk/publications/0708/housing_market_renewal.aspx

²⁷ *Communities and Local Government Annual Report 2009*.

²⁸ *Performance of the Department for Communities and Local Government 2008-09: Briefing for the House of Commons*, www.nao.org.uk/publications/0809/briefing_clg.aspx

Appendices

1 The Department's arm's length bodies

Government Offices

Government Office for the East of England
 Government Office for the East Midlands
 Government Office for London
 Government Office for the North West
 Government Office for the North East
 Government Office for the South West
 Government Office for the South East
 Government Office for the West Midlands
 Government Office for Yorkshire and the Humber

Executive Agencies

Fire Service College
 The Planning Inspectorate
 Queen Elizabeth II Conference Centre

Non-Ministerial Department

Ordnance Survey

Executive Non-Departmental Public Bodies (NDPBs)

Community Development Foundation
 Firebuy Limited
 Homes and Communities Agency
 Independent Housing Ombudsman Limited
 Leasehold Advisory Service
 London Thames Gateway Development Corporation
 Standards for England (previously the Standards Board for England)
 Tenant Services Authority
 Thurrock Thames Gateway Development Corporation
 Valuation Tribunal Service
 West Northamptonshire Development Corporation

Advisory NDPBs

Local Innovation Award Scheme (previously the Advisory Panel for the Beacon Scheme)
 Advisory Panel on Standards for the Planning Inspectorate
 Building Regulations Advisory Committee
 National Housing Planning and Advice Unit

Tribunal NDPBs

Rent Assessment Panels (under the Residential Property Tribunal Service)
 Valuation Tribunal for England

Public Corporations

Audit Commission
 Architect's Registration Board

Other Bodies

The Local Government Ombudsman

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 REPORTS ON THE DEPARTMENT
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2 Reports by the National Audit Office on the communities and local government sector since 2007

Reports presented to Parliament			Parliamentary Session
30 March 2010	Regenerating the English Regions: Regional Development Agencies' support to physical regeneration projects	HC 214	2009-2010
9 February 2010	FiReControl project: Memorandum for the House of Commons Communities and Local Government Select Committee		
21 January 2010	The Decent Homes Programme	HC 212	2009-2010
17 December 2009	Regenerating the English Coalfields	HC 84	2009-2010
12 October 2009	Performance of the Department for Communities and Local Government 2008-09: Briefing for The House of Commons Communities and Local Government Committee		
17 July 2009	Financial Management in the Department for Communities and Local Government	HC 293	2008-2009
17 December 2008	Planning for Homes: Speeding up planning applications for major housing developments in England	HC 15	2008-2009
31 October 2008	New Dimension – Enhancing the Fire and Rescue Services' capacity to respond to terrorist and other large-scale incidents	HC 1050	2007-2008
October 2008	Performance of the Department for Communities and Local Government 2007-08: A Review by the National Audit Office		
16 July 2008	The Regeneration of the Greenwich Peninsula: A Progress Report	HC 338	2007-2008
2 July 2008	Programmes to reduce household energy consumption	HC 1164	2007-2008
9 November 2007	Department for Communities and Local Government: Housing Market Renewal	HC 20	2007-2008
October 2007	Performance of the Department for Communities and Local Government 2006-07: Briefing for the Communities and Local Government Committee		
June 2007	Local Area Agreements and the Third Sector: Public Service Delivery		
June 2007	Homebuilding: Measuring Construction Performance		
23 May 2007	The Thames Gateway: Laying the Foundations	HC 526	2006-2007
26 April 2007	Central government support for local authorities on climate change – National Audit Office briefing to the Environmental Audit Committee		
February 2007	Mind the Gap: Tackling Disparities in Regional Economic Performance		

Other published reports

March 2007	Advantage West Midlands (AWM) – National Audit Office Independent Performance Assessment, 2007
March 2007	East Midlands Development Agency (emda) – National Audit Office Independent Performance Assessment, 2007
March 2007	Yorkshire Forward – National Audit Office Independent Performance Assessment, 2007
November 2006	One NorthEast Development Agency – National Audit Office Independent Performance Assessment
November 2006	South East England Development Agency – National Audit Office Independent Performance Assessment
November 2006	South West Regional Development Agency (SWRDA) – National Audit Office Independent Performance Assessment
June 2006	North West Development Agency (NWDA) – National Audit Office Independent Performance Assessment
June 2006	East of England Development Agency – National Audit Office Independent Performance Assessment

3 Recent cross-government NAO reports of relevance to the communities and local government sector

			Parliamentary Session
18 March 2010	Reorganising central government	HC 452	2009-2010
December 2009	Reducing bureaucracy for public sector frontline staff: Briefing for the House of Commons Regulatory Reform Committee		
6 November 2009	Commercial skills for complex government projects	HC 962	2008-2009
21 October 2009	Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?	HC 465	2008-2009
16 October 2009	Government cash management	HC 546	2008-2009
26 March 2009	Innovation across central government	HC 12	2008-2009
27 February 2009	Helping Government Learn	HC 129	2008-2009
13 February 2009	Recruiting civil servants efficiently	HC 134	2008-2009
6 February 2009	Building the Capacity of the Third Sector	HC 132	2008-2009
5 February 2009	Assessment of the Capability Review programme	HC 123	2008-2009
19 December 2008	Central government's management of service contracts	HC 65	2008-2009
October 2008	Good Government: NAO Paper for the Public Administration Select Committee		
28 November 2007	Improving the efficiency of central government's office property	HC 8	2007-2008

4 Other sources of information

Reports from the Committee of Public Accounts since 2007

18 March 2010	Twenty-first Report of Session 2009-10 The Decent Homes Programme	HC 350
10 March 2010	Sixteenth Report of Session 2009-10 Regenerating the English Coalfields	HC 247
2 July 2009	Thirty-third Report of Session 2008-09 Planning for Homes: Speeding up planning applications for major housing developments in England	HC 236
12 March 2009	Tenth Report of Session 2008-09 New Dimension – Enhancing the Fire and Rescue Services' capacity to respond to terrorist and other large-scale incidents	HC 249
3 March 2009	Fifth Report of Session 2008-09 Programmes to reduce household energy consumption	HC 228
15 November 2007	Sixty-second Report of Session 2006-07 The Thames Gateway: Laying the Foundations	HC 693
27 March 2007	Nineteenth Report of Session 2006-07 A Foot on the Ladder: Low Cost Home Ownership Assistance	HC 134

Reports from Central Government

Cabinet Office Capability Reviews

www.civilservice.gov.uk/about/improving/capability/reports.aspx.

December 2008	Cabinet Office	Communities and Local Government: Progress and next steps
June 2007	Cabinet Office	Capability Review of Communities and Local Government: One Year Update
December 2006	Cabinet Office	Capability Review of Communities and Local Government

Where to find out more

The National Audit Office website is
www.nao.org.uk

If you would like to know more about the NAO's work on the Department for Communities and Local Government, please contact:

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