

Annual Audit and Inspection Letter

Stevenage Borough Council

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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:

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- 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 and from any inspections that have been undertaken in the last year. The letter includes our review of how well the Council has progressed (our Direction of Travel report) and the auditor's assessment of how well the Council has managed its finances (the Use of Resources scores). These latter components will be an important feed into any future decision regarding the potential for a rescoring the Council's Comprehensive Performance Assessment (CPA) category.
- 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 as follows.
 - The Council has made improvements in key priority services and overall performance. The rate of improvement, as measured by a basket of performance indicators, is above the average for district councils, although improvement is less strong in some public facing services.
 - The Council provides strong community leadership and a commitment to partnership working to deliver community outcomes. Community consultation is a strength. Links with, and better understanding of, ethnic minorities are developing.
 - There is a growing culture of value for money within the Council, with a developing understanding of costs which will support improvements in service quality and efficiencies. Comparative performance in terms of costs has improved over the last three years; levels of reduction were one of the best within the Council's comparator group in 2005/06.
 - The quality of working papers supporting the accounts has improved however there is scope for further improvement, particularly in relation to arrangements for capital accounting.

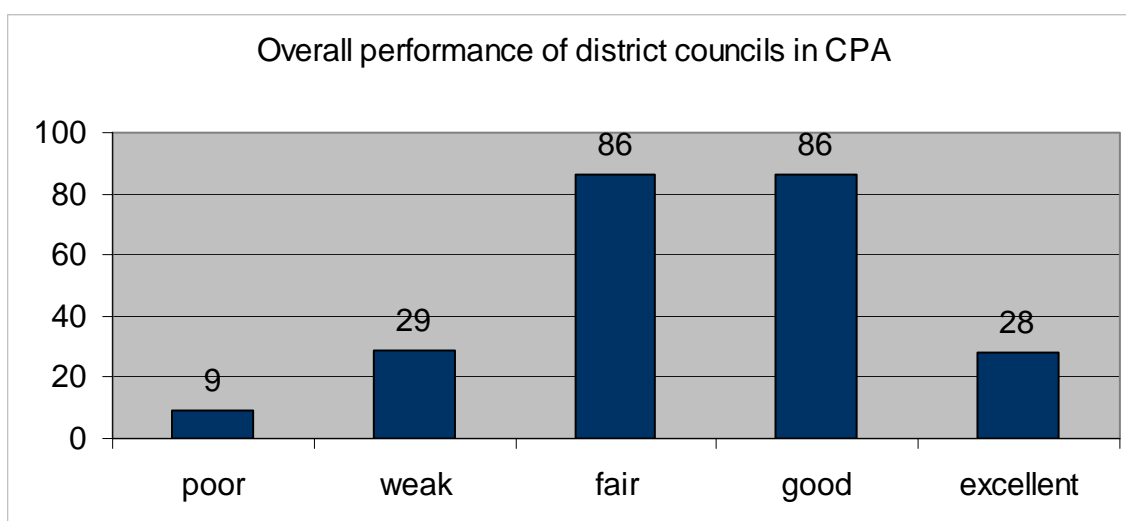
Action needed by the Council

- 4 The Council should:
 - ensure consistent level of performance and improvement in key services, in particular in relation to public facing services;
 - continue to develop consideration of value for money; ensuring value for money is an integral part of service reviews and scrutiny and developing key corporate indicators for value for money; and
 - continue to improve quality of working papers, particularly in relation to capital accounts in order to ensure that the statements are compiled in accordance with the new accounting requirements in future years.

How is Stevenage Borough Council performing?

- 5 Stevenage Borough Council was assessed as 'good' in the Comprehensive Performance Assessment carried out in 2004. These assessments have been completed in all district councils and we are now starting to update these assessments, through an updated corporate assessment, in councils where there is evidence of change. The following chart is the latest position across all district councils.

Figure 1 Overall performance of district councils in CPA



Source: Audit Commission

The improvement since last year - our Direction of Travel report

Summary

- 6 The Council has made improvements in key priority services such recycling, composting, crime and disorder. The overall rate of improvement is above the average for district councils, with 68 per cent of key indicators improving compared to a district average of 58 per cent. In addition, 38 per cent of PIs are in the best quartile, which is above the district average of 31 per cent. Improvement is less strong in some public facing services such as housing benefits, where performance in terms of the speed of processing is in the bottom quartile. There is strong community leadership and a commitment to partnership working to deliver community outcomes. The Council has led on the development of the 'Safer Stronger' block for the Local Area Agreement (LAA).
- 7 Arrangements for planning local services are robust and the Council now reviews the priorities supporting each ambition annually. Corporate and improvement planning is improving. Effective consultation with the community is a strength. The Council supports a wide range of discretionary services and supports vulnerable or excluded groups in the community. There are growing links with, and better understanding of, ethnic minorities.
- 8 The Council achieves adequate value for money but realises that many services are high cost and is developing processes to address this. There is a developing culture amongst officers and councillors to improve value for money and opportunities have been taken to improve performance and reduce costs. Value for money and comparative performance has improved over the last three years and levels of cost reduction were one of the best within the Council's comparator group in 2005/06. Overall costs are high to median compared to nearest neighbours but council tax is median.
- 9 The Council is developing its understanding of its costs to improve service quality and deliver efficiencies, and has embarked upon a detailed unit cost exercise for services considered to be high spending, which includes reviewing service elements and benchmarking against similar authorities. The Strategic Management Board and Leader of the Council are providing leadership on value for money and the councillor led Priorities, and Performance and Improvement Group have a key role in terms of monitoring and evaluating service reviews.

- 10 The ongoing financial constraints upon the Council represent a challenge but the medium term financial strategy is supporting effective management of these challenges. The Council has strong focus and leadership at councillor and strategic management levels, and there is good capacity to deliver its improvement plans. Project management is becoming embedded. Corporate procurement is making an increasing contribution to efficiency savings and better service delivery; the medium term financial strategy includes a procurement savings target and a programme of reviews for corporate services has been developed. There are examples of collaborative procurement and the effective use of consortia; for example the ad hoc purchase of wheelie bins through ESPO. However, the concept of whole life costing is not well developed and there remains scope to further improve value for money through procurement, both in high level/high value strategic procurement and low level operational procurement.
- 11 The Annual Efficiency statement for 2005/06 reports cumulative savings to date of £1.2 million and the Council is on target to exceed its efficiency target of £1.4 million. The £1 million general fund saving target was achieved as part of the 2007/08 budget process, through variance analysis, savings options and policy choices.

What evidence is there of the Council improving outcomes?

- 12 The Council has made strong improvement in some of the services identified as key national and local priorities and improved outcomes for local people have been achieved. During the period 2003/04 to 2005/06, 68 per cent of key performance indicators have improved against a district council average of 58 per cent. In addition, 38 per cent of indicators represent best performance against a district average of 31 per cent.
- 13 There has been progress against the Council's four ambitions as outlined below, although general improvement is offset by areas where performance is poorer. For example, despite investment in new systems, housing benefits demonstrates weaker performance and less satisfaction. Accuracy is in the best quartile compared to other district councils but speed of processing applications is in the worst 25 per cent nationally. The Council has put an improvement plan in place following the Benefit Fraud Inspectorate's inspection in July 2006 and entered into an Anti-Fraud partnership with Hertsmere District Council. The level of council tax collected is amongst the worst 25 per cent nationally. Services for the Homeless are not performing well and instances of violent crime have risen.

Community leadership

- 14 The Council demonstrates strong community leadership and a commitment to partnership working to achieve community objectives. It has led on the 'Safer and Stronger' block of the LAA and the Stevenage community safety partnership has helped to reduce crime and the fear of crime; achieving best performance for reducing burglaries, robberies and thefts of and from motor vehicles.

- 15 The Council consults local people well and empowers localities to take responsibility through awarding grants to voluntary and community groups. It seeks to ensure that services reach those who are disadvantaged or deprived. The annual Community Conference informs priority setting and a Social Inclusion Strategy is to be introduced in April 2007. There is a strong commitment to taking services out to communities and developing community associations, which can develop a locality view. Grants of over £500,000 are available to 44 voluntary and community association and the Council has helped the Stevenage Credit Union to increase collections in neighbourhood areas.
- 16 The Council has expanded services for the young, the elderly and those experiencing financial hardship. For example it co-ordinated 'summer fest', a programme of youth activities during the summer holidays for over 300 children, and provided over 70,000 community meals for the elderly. The Council supports a high level of discretionary services to support community cohesion, including concessionary bus fares, meals on wheels and discounted television licences for over 65s. There is also support for 32 toddler groups in the community. Funding for disabled facilities grants has been increased.
- 17 The Council targets areas of deprivation to improve quality of life. A review of the Community Strategy is underway based on collected Quality of Life data and there are plans for a Quality of Life Survey this year. A regeneration programme for Bedwell and Shephall has been launched and the town has been identified as a growth area attracting £4.7 million government funding for new affordable homes and improvements to the town centre. The number of empty garages in the town has been reduced from 1350 to 800.
- 18 Local area committees are in place and the Council actively supports community associations. It has secured £100,000 for the preparation of a comprehensive Investment and Renewal Programme in Neighbourhood Centres and developed service level agreements with the voluntary sector.
- 19 Anti-Social Behaviour is being tackled in partnership with the police, the Community Development team and Stevenage Homes Limited by setting up a joint team to increase efficiency and share learning. An Alcohol Free Zone has been established in the town centre and leisure park. Various initiatives including fixed automatic number plate recognition cameras, cameras at highway intersections, and mobile and CCTV cameras have been introduced to target crime or anti-social behaviour hot spots.

The regeneration of Stevenage

- 20 The Council has agreed the master plan for the town centre regeneration scheme and undertaken environmental enhancements in Queensway North and South. It has obtained an 'in principle' agreement from the Government for 3,600 new homes and associated development in Stevenage West and is building 120 new homes at Ridgemoor Park, including 39 affordable homes.

- 21** Recycling and composting rates have improved to amongst the top 25 per cent of councils nationally, although the cost of waste disposal has risen significantly. The Council also took part in six environmental action days with partner agencies to tackle hotspots of graffiti, fly tipping, abandoned and untaxed cars and anti-social behaviour. Stevenage was also a 'best small city' winner in the Anglia in Bloom competition.
- 22** There has been a comprehensive study of open spaces to determine the best way to manage, improve and protect them, and improvements to local parks have been achieved in partnership with the Groundwork Trust.

Good housing for all

- 23** The Council ensures that, on average, 40 per cent of housing built on land released by the Council is affordable. It is also working with partners to deliver 20 units of supported accommodation in Oxleys Road and 24 rented and shared ownership flats at Austen Paths. A further programme of over 290 homes has been enabled and the Council has filled 17 rented properties at Great Ashby with nominations from Stevenage. An Arms Length Management Organisation, Stevenage Homes Limited, has been established with the aim of enabling access to government funding in order to bring all council housing up to the Decent Homes Standard by 2010.
- 24** Sale of Council land assets has generated over £7 million which can be used to support affordable housing development and the Council has allocated £1 million of its own capital to this in 2006/07. The Council has enabled the development of over 150 'key worker' and shared ownership homes across the district.

Transformed Council services

- 25** The Council has increased the number of services available to customers via the internet using the Council's website and the Hertslink community portal and was one of the best performing councils for e-enabled transactions in 2005/06. The range of services available in the Customer Service Centre (CSC) has been increased and a new Customer Services Advocate post has been introduced to assist customers who may have difficulties with sight, sound, language or new technology and deal with enquiries from vulnerable or excluded groups. The CSC is a success in terms of improved customer access, experience and satisfaction, with 81 per cent of calls to the CSC now being resolved at first point of contact.

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

- 26** The Council has robust plans for improving. The 'Forward Plan' provides an umbrella for all improvement plans and focuses on prioritisation. Bids for revenue or capital funding are explicitly linked to corporate ambitions and given a priority ranking. Priorities supporting each ambition are reviewed annually; the Community Strategy is being reviewed in 2007, and links with the Forward Plan strengthened.

- 27 Key milestones and objectives are being achieved and improvement plans are on target. A number of specific priorities, action plans and targets underpin the Council's four ambitions. Progress is effectively monitored through the Council's Improvement Plan and Service Plans by the Programme Management Board and the Performance, Priorities and Improvement Group, with outcomes for each ambition monitored on a cyclical basis. The Council has introduced a basket of key success measures to monitor progress on the priorities under each ambition and these are tracked using survey results and performance indicators. Corporate project management guidance has been reviewed and rolled out.
- 28 Key improvements are being achieved as a result of robust improvement planning. Service quality is improving and higher costs are beginning to be addressed, particularly in relation to discretionary services. The Council has begun to shift resources to priority services such as community safety, community engagement and the environment.
- 29 Outcomes of major projects and programmes and the CPA improvement plan are monitored through the Programme Management Board and linked to ambitions and priorities in the Corporate Business Strategy. Mechanisms are in place to ensure continuing focus on issues that reflect local people's needs and expectations. Year two of a three year programme of equality impact assessments has been completed for services. This has included repairs and maintenance, decent homes, tenancy services, supported housing, housing allocations policy, right to buy, leasehold management, emergency planning, community strategy, play, and CCTV.
- 30 Focus on housing services has been strengthened. The Council is developing a plan to deliver its retained strategic housing responsibilities and established an Arms Length Management Organisation (ALMO) in October 2006. A plan has been developed which aims to improve all aspects of Council housing and ensure the ALMO can achieve a minimum of two stars in its housing Inspection, although it is as yet too early to say whether this will be achieved.
- 31 The Transforming Services project addresses how services are delivered and there are plans for business process re-engineering. For example, the Customer Focus Project was initiated in December 2006 to examine customer activity, both transactional and complaints, and will be used to improve access and services and produce a new Customer Service Strategy by the end of 2007. A programme of service reviews continues and examples of successful outcomes are:
- Development Control - improved process mapping for all application types to improve efficiency;
 - Planning Policy - a new interactive website for planning representations;
 - Environmental Health - improved electronic communication to meet e-government targets; and
 - Taxi Licensing - a new enforcement scheme.

- 32 The Council has good capacity to deliver its plans but the ongoing funding gap reinforces the need for continuing improvements and efficiencies. This is being managed through the medium term financial strategy. The Council has effective processes for financial and performance management, at both strategic and operational level, and scrutiny and challenge. A robust business case methodology which draws explicit links to key corporate objectives is applied for all new growth items, major projects or policy development initiatives. Strategic Management Board continues to monitor resource allocation through budget process to ensure expenditure is directed at priority areas. The Council has sound partnership credentials and has used partnerships to bolster capacity.
- 33 Investment has been targeted at the e-government programme to refresh the ICT infrastructure, replace core financial systems and implement Phase 1 of customer relationship management software. Procurement processes have been improved through the use of new technology including: an electronic 'procure to pay' system and the 'Herts e-Marketplace'.
- 34 Sickness absence levels have improved over each of the last three years to 10.48 in 2005/06, with further improvements in 2006/07. An improved template for reporting absence levels across the Council has been introduced and the Heads of Service review figures monthly.

Service inspections

- 35 In October 2006, the Council established an arms length management organisation (ALMO), Stevenage Homes Ltd to manage its housing landlord services, with the aim of helping to obtain funding for investment in Council housing in order to meet the decent homes standard by 2010. The Council and Stevenage Homes Ltd are committed to working in partnership to provide a 'three-star' housing service by 2008, and will need to be assessed as a 'good' 'two-star' service if they are to be successful in securing the required additional funding. A pre-inspection of the new ALMO took place in January 2007. A draft report is currently being finalised, and is due to be formally reported in April 2007.

Financial management and value for money

36 As your appointed auditor, I have reported separately to the Audit Committee on the issues arising from our 2005/06 audit and have provided:

- an unqualified opinion on your accounts;
- a conclusion on your value for money arrangements to say that the Council has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- a report on the best value performance plan confirming that the plan has been audited.

Use of resources assessment

37 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).

38 Judgements are made for each theme on the following scale which has been standardised by the Audit Commission across inspection and performance assessment frameworks.

Table 1 Standard scale used for assessments and inspections

Assessment	Score
Below minimum requirements – inadequate performance	1
Only at minimum requirements – adequate performance	2
Consistently above minimum requirements – performing well	3
Well above minimum requirements – performing strongly	4

- 39** For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as set out below. The fieldwork was undertaken in December 2006/January 2007 and will be updated to 31 March 2007 in order to inform the use of resources assessment and value for money conclusion for 2006/07.

Table 2 Use of resources assessments

Element	2005 assessment	2006 assessment
Financial reporting	2	2
Financial management	3	3
Financial standing	2	3
Internal control	2	3
Value for money	2	2
Overall assessment of the Audit Commission	2	3

- 40** This is the second year in which we have assessed the Council's use of resources, and progress had been made to strengthen and embed arrangements in a number of areas. In particular, improvements have been made in relation financial standing and internal control, which have resulted in an increase in the Council's overall use of resources assessment.
- 41** The 2007 use of resources assessment will be a harder test for the Council, as a number of criteria at both level 2 and 3 will change to 'must have' status, thereby increasing the number of criteria within each theme that must be met. Consequently, in order for the Council to sustain or improve upon its current performance at the next assessment, it will need to meet these criteria. Furthermore, in order to achieve scores of 3 and above, arrangements must be 'embedded'; that is have been operating consistently with clear outputs and impact. The assessment will also, for the first time, be aligned to the financial year and will therefore only take into consideration arrangements in place as at 31 March 2007, although information up to the date of the actual assessment can be taken into account in assessing embeddedness.
- 42** A detailed report on the outcome of our use of resources work has been discussed and agreed with officers. The key issues arising from the audit, as reflected in the above judgements, are set out overleaf.

Financial reporting

- 43 The 2005/06 draft financial statements were approved by the Council on 29 June 2006, in advance of the statutory deadline of 30 June 2006. We issued an unqualified opinion on 20 December 2006. We also issued an unqualified opinion on the 2004/05 financial statements in November 2006 following the satisfactory resolution of a technical capital accounting issue (adjustment A).
- 44 There have been improvements in the working papers provided in 2005/06, although there remain a number of omissions and errors and areas where supporting working papers were not made available at the start of the audit.
- 45 Our Annual Governance report, presented to the Audit Committee in November 2006, highlighted a weaknesses in the Council's capital accounting arrangements, including:
- the accuracy of the fixed asset register, including incomplete records and incorrect classification, capitalisation and valuation;
 - material amendments to the accounts in relation to:
 - £4 million capital receipt to be received in 2006/07, subject to a vacant possession clause, was removed from debtors and disclosed as a contingent asset (in accordance with Financial Reporting Standard 12); and
 - £2.8 million impairment had been incorrectly charged through the revenue account rather than the fixed asset restatement account.
- 46 The Statement of Recommended Practice (SORP) introduces new capital accounting requirements for 2007/08 which will require the creation of a new revaluation reserve. The Council should review its arrangements for updating the asset register and asset management system to ensure they are capable of providing the required information for the 2007/08 financial statements.
- 47 We have reported on these issues in more detail in our post statements report, which is currently being discussed with officers.

Financial management

- 48 The Council has taken effective action over the past two years to ensure that its budgets and capital programme are soundly based and integrated with strategic priorities and internal policies. The medium term financial strategy highlights the importance of achieving a balanced budget and adequate reserve levels on an ongoing basis. The Council actively manages its performance against budgets and has improved the processes for managing under-spends.
- 49 Arrangements for the management of the Council's assets are generally robust, although the asset register is only updated annually and controls are not sufficient to ensure that all capital transactions are identified and recorded on the register on a regular basis.

Financial standing

- 50 The Council actively manages its budgets and reserves within the available resources and retained a general fund balance of £9.9 million as reported in the 2005/06 statement of accounts. The Council's strengthened financial management arrangements are contributing towards ensuring a sustainable financial position. Potential financial risks have been identified and taken into account in setting budgets and determining an appropriate level of reserves and working balance.
- 51 Debt management processes have been strengthened and collection rates for material debts (council tax, NNDR and rents). Action is being taken to improve the collection of other types of debt.

Internal control

- 52 Risk management arrangements have developed and are becoming embedded. The risk management strategy has been updated and member responsibility for risk management has been transferred to the recently formed audit committee
- 53 Systems of internal control are generally sound and the process for producing and approving the Statement on Internal Control has improved. An audit committee has been established and internal audit continues to operate in accordance with the CIPFA code of practice. Procedure notes are in place for the majority of the Council's key financial systems. Our work on the 2005/06 accounts has identified problems with some of the Council's key financial reconciliations, including the bank reconciliation. Action has been taken to resolve these.
- 54 The Council has strong arrangements for probity and propriety and actively promotes a counter fraud and corruption culture. The work of the anti-fraud team and internal audit is risk based, but the pro-active counter fraud and corruption work undertaken is not currently based on a formal risk assessment of potential risks.

Value for money

- 55 The Council's costs are median to high when compared to nearest neighbours' family group, although council tax levels are median. There are a number of contextual factors which impact upon and increase costs which are specific to Stevenage; such as its location and history as a new town. Performance is generally good and improving, but there are some public facing services with aspects of poorer performance at above average cost, for example, housing benefits.

- 56 Overall the Council is achieving adequate value for money, although there remains potential to improve further. Value for money has improved over the last three years, with improving comparative performance and good levels of cost reduction. The consideration of value for money in the delivery of services is being strengthened but is not yet fully embedded. A number of service reviews have been undertaken with a focus on improving performance and some consideration of value for money. Scrutiny continues to develop as an effective forum for service reviews and scrutiny of value for money. The Council has identified key corporate indicators, but none of these relate to value for money. Benchmarking continues to develop and the Council is part of CIPFA benchmarking club.
- 57 The Annual Efficiency Statement for 2005/06 reports cumulative savings to date of £1.2 million and the Council is on target to exceed its efficiency target of £1.4 million.

Value for money conclusion and data quality

- 58 Our work in relation to our value for money conclusion considers the adequacy of the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2006, having regard to the 12 criteria for local government bodies specified by the Audit Commission and published in July 2005. An unqualified value for money conclusion was issued in December 2006.
- 59 Our audit of the Council's arrangements for ensuring data quality, which fed into our value for money conclusion, concluded that the arrangements meet minimum requirements. Appropriate systems are in place for collecting, recording, analysis and reporting performance data. Performance improvements in benefits and planning administration have been achieved as a result of the establishment of Best Value Performance Improvement Clinics and the Performance, Priorities and Improvement Group (PPIG).

Grant claim certification

- 60 In accordance with the principle of strategic regulation, the Audit Commission has continued to adopt a more risk based approach to the certification of grant claims. We have carried out detailed work on a number of grant claim returns to various Government departments in accordance with certification instructions.
- 61 We issued a qualification letter to the Department of Work and Pensions in respect of the 2005/06 housing and council tax benefit subsidy return. 2005/06 was the first full year of implementation of the new 'Pericles' housing benefits system, and the issues in our qualification letter related substantially to system weaknesses arising from the data conversion, misclassification of overpayments and the absence of timely rent officer referrals. The Council may wish to consider undertaking early testing of the 2006/07 return to gain assurance that the errors identified in 2005/06 have been resolved.

Conclusion

- 62 This letter has been discussed and agreed with the Chief Executive and senior officers at the Strategic Management Board. A copy of this Letter will be presented at the next Audit Committee on 26 June 2007.
- 63 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

- 64 This letter will be published on the Audit Commission's website at www.audit-commission.gov.uk and also on the council's website.

Debbie Hanson
Relationship Manager and District Auditor
March 2007