

Annual Audit and Inspection Letter

March 2008



# Annual Audit & Inspection Letter

**Salford City Council**

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### **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.

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## Key messages

- 1 This letter 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.
- 2 The Council has maintained its 3 star status under the Comprehensive Performance Assessment and our Direction of Travel judgement is that the Council is 'improving well'. Our Direction of Travel report is included in this letter and is summarised as follows.

The Council has improved in most priority areas. Overall indicators of performance have improved well compared to other councils in the past year. Environmental services, including recycling and composting have improved as has the timeliness of processing housing benefit claims. The improved performance in environmental services and benefits is significant as these were areas which declined last year. Housing services, including timely completion of urgent repairs and rent collection continue to perform well compared to other authorities. There have been significant improvements in relation to educational attainment, with the Council being the second most improved authority nationally. Services for older people, particularly the provision of support to live independently at home continue to perform strongly. By working effectively with its partners the Council is making an effective contribution to wider community outcomes. Partnership working is a strength. The Council continues to make good progress in securing inward investment and in regenerating the local economy and can demonstrate success in this area. The Council is well managed and has good capacity to deliver its future improvement plans.

- 3 The other main messages for the Council included in this letter are as follows.
  - The Council is making major changes to the management of its housing stock. There is an increased risk during this period of change that the Housing Revenue Account (HRA) could fall into deficit.
  - The net surplus on school balances reduced from £1.6m at 31 March 2006 to £0.9m at 31 March 2007. At the end of the 2006/07 financial year there were 33 schools which were reported in deficit, totalling £4.2m.
  - In all but one area, children's services are making significant contributions to improving the achievement and well-being of children and young people. Services for supporting children and young people to stay safe have been assessed as inadequate.
  - Actions being taken to improve council tax collection are having some impact but further significant improvements will be needed to achieve the Council's target of 95 per cent by 2009/10.
  - There is a need for better partnership working around social needs transport to improve value for money in that area.

## Action needed by the Council

- Carefully monitor and manage the HRA to ensure the Council meets its statutory financial responsibilities and maintains an appropriate level of balances in the future.
- Ensure plans to eradicate school budget deficits are robust and that these are being delivered in practice.
- Further progress needs to be made on the recommendations in the joint area review of 2006, in respect of looked after children and safeguarding issues.
- Continue to make further improvements to council tax collection rates.
- Monitor and implement the action plan for improvement in social needs transport. This will require monitoring at partnership level in addition to the Council.

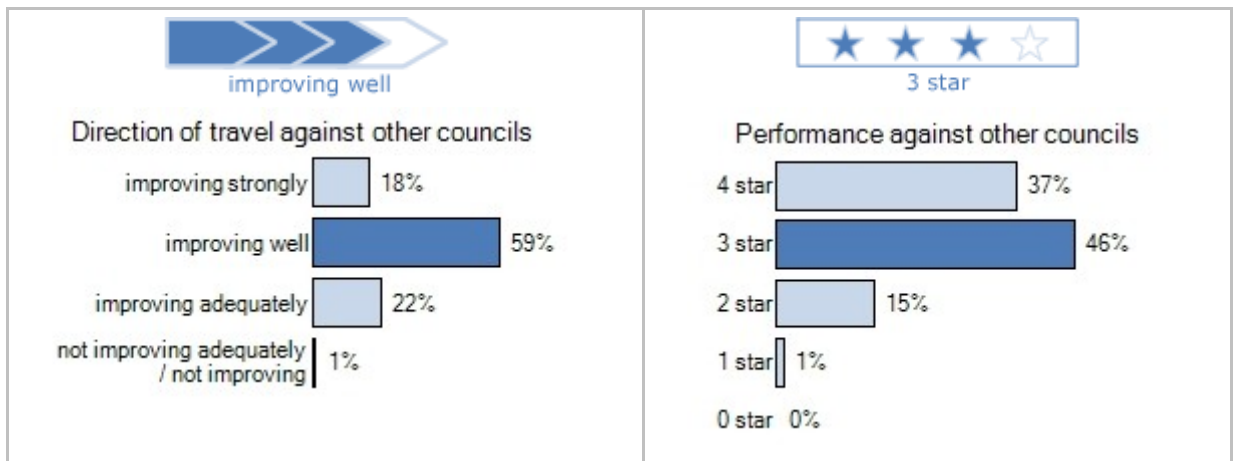
## Purpose, responsibilities and scope

- 4 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the Council for 2006/07 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 5 We have addressed this letter to members as it is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money. We have made recommendations to assist the Council in meeting its responsibilities.
- 6 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk). In addition the Council is planning to publish it on its website.
- 7 As your appointed auditor I am responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, I review and report on:
  - the Council's accounts;
  - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
  - whether the Council's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 8 This letter includes the latest assessment on the Council's performance under the CPA framework, including our Direction of Travel report and the results of any inspections carried out by the Audit Commission under section 10 of the Local Government Act 1999. It summarises the key issues arising from the CPA and any such inspections. Inspection reports are issued in accordance with the Audit Commission's duty under section 13 of the 1999 Act.
- 9 We have listed the reports issued to the Council relating to 2006/07 audit and inspection work at the end of this letter.

## How is Salford City Council performing?

- 10 The Audit Commission's overall judgement is that Salford City Council is improving well and we have classified the Council as 'three stars' in its current level of performance under the Comprehensive Performance Assessment (CPA). These assessments have been completed in all single tier and county councils with the following results.

**Figure 1**



Source: Audit Commission

11 The detailed assessment for Salford City Council is as follows.

### Our overall assessment - the CPA scorecard

**Table 1 CPA scorecard**

Element	Assessment
Direction of Travel judgement	Improving well
Overall performance	3 stars
Corporate assessment/capacity to improve	3 out of 4
Current performance	
Children and young people*	2 out of 4
Social care (adults)*	4 out of 4
Use of resources*	3 out of 4
Housing	3 out of 4
Environment	3 out of 4
Culture	2 out of 4
Benefits	4 out of 4

(Note: \* these aspects have a greater influence on the overall CPA score)  
(1 = lowest, 4 = highest)

## The improvement since last year - our Direction of Travel report

- 12 This Direction of Travel report draws on work carried out by the Audit Commission, work of other regulators, the Council’s self assessment and relevant performance data, including user satisfaction.
- 13 Priorities for the area are clear in the community plan, and the Council and its partners have made good progress in delivery. Internally, the Council has made good progress on developing a set of common values, supported by an approach to unify the Council’s activities – “one council, one set of priorities and one budget”. This has improved the alignment of resources to priorities and is contributing to delivery of services in a cost effective manner. Commitment to achieving value for money remains good.
- 14 Partnership working, an identified strength in the 2006 Corporate Assessment, has continued with strong work in relation to developing the Salford Area Agreement, drawing together a large range of partner organisations. At local level, neighbourhood management arrangements are engaging voluntary and community partners who are adding local perspectives to developing action plans.

- 15 Performance management arrangements within key partnerships have also improved. A single performance management system is in place across the Council and its partners. This ensures that plans for improving can be effectively monitored and where performance is not in line with expectations can be identified and addressed. This is also improving governance within the Council.
- 16 The Council is investing in training and development of staff, with achievements in relation to Investors In People awards. Joint working arrangements are being utilised as well as partnership arrangements to develop further capacity to deliver priorities. There is particularly good progress with health partners on improving capacity.
- 17 The Council is working hard to improve the local economy of Salford by securing inward investment and jobs, for example the BBC Media City. The Council is also working proactively to both safeguard and develop job opportunities, for example the Salford Construction Partnership works with a number of agencies to enable disadvantaged residents to get into training to help them enter employment. This has helped 487 residents into construction work and recruited 295 to construction apprenticeships.
- 18 The improvement in Salford, measured by a basket of indicators, was within the top 25 per cent nationally. Service scores have also improved in environment and benefits administration. In environment, improvements have been made in reducing the levels of litter, graffiti and fly posting as well as an increase in recycling and composting rates. In benefits, there have been significant improvements in relation to user focus, largely due to the introduction of a dedicated appeals handling team.
- 19 Education performance has significantly improved with good results this year. There has been a steady improvement in all stages in education results year on year. Salford is the second most improved council nationally. In addition Ofsted has classed 13 schools as outstanding.
- 20 Actions taken by the authority to prepare young people for working life are beginning to show benefit. From a low baseline, there is a steady improvement in the numbers and percentages of young people choosing to stay in education or training after 16. This positive picture is not reflected for young people in care and more needs to be done to address re-offending rates for young people.
- 21 In all but one area, children's services are making significant contributions to improving the achievement and well-being of children and young people. However the Council needs to make progress on the recommendations made in the joint area review of 2006, in respect of looked after children and safeguarding issues.
- 22 The picture in terms of a Safer Community in Salford is mixed. Domestic burglaries and theft of motor vehicles have decreased in 2006/07. Improvements to procedures for reporting hate crimes have resulted in more prosecutions. However, theft from a motor vehicle and violence against a person has increased.

- 23 Salford's performance in relation to housing shows a significant proportion of housing performance indicators (PIs) improving this year. The Council has reduced the average time it takes to complete non urgent repairs by five days and 99 per cent of urgent repairs are completed in the required timescales. Overall tenant satisfaction has also improved.
- 24 Performance in terms of older citizens is strong. The Adult Social Care directorate has achieved the highest performance ratings for supporting people at home, promoting independence through direct payments and the provision of equipment to support people at home. In addition an above average range of Older Peoples PIs has improved since last year.

## Service inspections

### Supporting People

- 25 In July 2007 we reported on our inspection of Supporting People. The overall judgement was that, due to some significant strengths in the delivery of the programme, Salford City Council administers a good Supporting People programme. However, prospects for improvement were uncertain.
- 26 Service users have begun to be involved with the governance arrangements and the current strategic developments of the programme. The Core Service User Group has been re-established with representation from a wide range of client groups.
- 27 Good quality support plans are in place focusing effort on improving and maintaining independence. Service users comment favourably on the quality of support planning and the coordination of agency support provided to them.
- 28 Information is easy to understand, well presented and widely available. The website is accessible, easy to navigate and provides useful, clearly written information for service users and service providers.
- 29 Sound policies and procedures have been developed such as the value for money policy, commissioning and procurement and new contract monitoring arrangements. Work has begun to establish a framework to measure the outcomes the programme delivers for service users.
- 30 Service reviews were completed on time, included considerations of value for money and, over the duration of the review programme, they improved and became increasingly thorough and robust.
- 31 However, the programme still has a number of significant weaknesses. Governance is weak with a lack of strategic leadership. Whole sector reviews have been slow to be undertaken and completed and as a result plans are not based on a comprehensive and up to date assessment of housing related support needs.

- 32 Performance management arrangements are not effective and scrutiny by elected members is not sufficiently challenging to ensure a consistent and robust application of policies. Some procurement decisions have concentrated on consolidating existing services rather than focusing on priorities and meeting the level of need identified

### **Other inspectorates**

- 33 An important aspect of the role of the Relationship Manager is to work with other inspectorates and regulators who also review and report on the Council's performance. Relationship Managers share information and seek to provide 'joined up' regulation to the Council. During the last year the Council has received the following assessments from other inspectorates.
- 34 The Council's Children and Young People Services were assessed by Ofsted as producing adequate outcomes overall. In all but one key area, children's services are making significant contributions to improving the achievement and well-being of children and young people within a city that is considerably disadvantaged. The quality of strategic planning is generally good and provides clear direction for improvement in most areas. There have been dramatic, and sustained, improvements in educational outcomes for children and young people, particularly at age 16 and beyond, and young people have more opportunities to shape the decisions that affect them. There has been limited progress made on the recommendations of the joint area review of 2006 in respect of looked after children and safeguarding issues. As a result, the Council's services for supporting children and young people to stay safe have been assessed by Ofsted as inadequate.
- 35 The Benefit Fraud Inspectorate (BFI) judged that the Council was providing an excellent service. This assessment represents an improvement from the previous year's good rating. New systems have now bedded in and performance has improved in processing times for both new claims and where there was a change of circumstances. A significant improvement was also achieved against the user focus theme, largely due to the introduction of a dedicated appeals handling team.
- 36 The Commission for Social Care Inspection (CSCI) assessed Adult Social Care Services to be delivering outcomes well, with excellent capacity for future improvement for the third year running. This is the highest performance rating possible and Salford is one of only 18 councils in England to achieve this assessment.
- 37 Key messages from these assessments have been incorporated into the Direction of Travel report set out earlier in this letter.

## The audit of the accounts and value for money

- 38 As your appointed auditor, I have reported separately to the Accounts Committee (September 2007) on the issues arising from our 2006/07 audit and have issued:
- my audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 28 September 2007; and
  - my report on the Best Value Performance Plan confirming that the Plan has been audited.
- 39 In our report to the Accounts Committee we drew attention to the net surplus on school balances which have reduced from £1.6m at 31 March 2006 to £0.9m at 31 March 2007. At the end of the 2006/07 financial year there were 33 schools which were reported in deficit, totalling £4.2m (£3.3m the previous year). The Council needs to ensure that there are robust plans in place to reduce school deficits.

## Use of Resources assessments

- 40 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).

- 41 For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as follows.

**Table 2**

<b>Element</b>	<b>Assessment</b>
Financial reporting	3 out of 4
Financial management	3 out of 4
Financial standing	3 out of 4
Internal control	3 out of 4
Value for money	3 out of 4
Overall assessment of the Audit Commission	3 out of 4

*(Note: 1 = lowest, 4 = highest)*

- 42 The Council has again been assessed as performing well for all of the five theme scores. This performance is particularly commendable given that a number of the criteria on which the 2007 assessments were based have changed to 'must have status' compared with last year.
- 43 In order for the Council to sustain or improve upon its current performance at the next assessment it will need to take into account the significant changes which have been made to the key lines of enquiry for 2008. These are likely to give more emphasis, mainly at level 4, to areas such as: sustainability, working in partnership and using IT to secure service and value for money improvements; strategic asset management and joint procurement. These areas signal the changes which will be given more emphasis in the use of resources assessment under Comprehensive Area Assessment, the new performance framework for local services.
- 44 In last year's Annual Letter one of the improvement opportunities we referred to was that council tax collection needs to significantly improve. Current monitoring indicates that collection rates for 2007/08 are expected to be around 89.6 per cent by 31 March 2008, which represents about 1.6 per cent improvement compared with the previous year. The Council will need to sustain this and make further significant improvements if it is going to achieve its target of 95 per cent by 2009/10.

- 45 Looking ahead, the Council is making major changes to the management of its housing stock which will have a significant impact on the operation of the Housing Revenue Account (HRA). The Council estimates that the balance on the HRA will be about £1.6m at the end of 2007/08 and plans to utilise this during the following year, leaving a nil balance by the end of 2008/09. The Council will therefore have no reserves to fall back on during this period should any unforeseen liability occur and will be at an increased risk of not meeting its responsibility under the Local Government and Housing Act 1989 that the HRA should not fall into deficit. We note that the Council's 2008/09 budget recognises this risk and that there are some mitigating factors which could yet prove favourable. The Council will nevertheless need to carefully monitor and manage the HRA to ensure it meets its statutory responsibilities and restore an appropriate level of balances for future years.

## Other work on Use of Resources

### Social Needs Transport

- 46 In 2007, we concluded our two year review of social needs transport across the Greater Manchester area. Social Needs Transport is a vital resource in enabling mostly vulnerable people to access services, and required integrated working to deliver a high performing service.
- 47 The exact amount spent on social needs transport services across Greater Manchester is unknown but we estimate that it is between £38 million and £56 million per annum. Spend in councils where data provided during the review varied considerably across similar sized organisations.
- 48 There is a commitment to improve SNT services through greater collaboration and integration but a lack of leadership to take this complex agenda forward to improve outcomes for users and organisations. There are various working groups operating across Greater Manchester, for example IT user groups and the Association of Greater Manchester Authorities (AGMA) ISNT group. However, output from these groups has been limited. Several SNT pilot schemes have been initiated but formal evaluation has been limited, resulting in pilots continuing into the long term and learning not being effectively shared. The prospect is that without clear leadership in this area, improvements to SNT services are unlikely to take place. To date, activity has only resulted in incremental improvement and there remains insufficient focus on those who need the service.
- 49 The ability to make a step change in these services will be enhanced by improving:
- strategic leadership of social needs transport services across Greater Manchester and in individual organisations;
  - engagement of the commissioners of services;
  - the quality of information shared with transport service users and other appropriate organisations;

- data and intelligence which is crucial for effective performance management and assessment of value for money including benchmarking; and
- the realisation of integration opportunities through joint planning and procurement.

## **Health Inequalities**

- 50** The Health Inequalities review which we reported across all Greater Manchester authorities and trusts in January 2007, following the Health For All Conference in December 2006, is being followed up as planned during 2008 with a report expected by late spring. The work consists of a follow up of the key recommendations made as well as focused work on alcohol, mental health and commissioning in relation to health inequalities. The work is being coordinated through the Greater Manchester Health Leadership Group. We are satisfied that, although improvement in health outcomes can only be demonstrated over the longer term, sufficient attention and leadership focus is now being given to this important area both within Salford City Council and across the Greater Manchester conurbation.

## **Housing Stock Options**

- 51** We concluded a review of the Council's approach to housing stock options appraisal to inform our work on Use of Resources (UoR) and Direction of Travel (DoT). The work considered the Council's review of Dec 2003 – May 2005 and subsequent progress. We looked at four areas relevant to UoR and DoT:
- Governance;
  - Value for Money, including expected efficiencies and improvements in service delivery;
  - Capacity to ensure delivery of high quality services for customers through these innovative and highly tailored arrangements for the provision of housing services, and
  - Risk Management in respect of the performance of Salix Homes and the Housing Connections Partnership.
- 52** Our main conclusions were that proposals for the future provision of housing services in Salford are sound and based on some solid groundwork. The potential for value for money improvements are clearly identified and risks are being well managed. City wide consultation on the proposals was thorough.
- 53** Members had been kept informed about the wider range of housing stock options and investment opportunities. However, although a process had been followed, at the time of our work there was no business case showing clearly the costs, benefits and risks related to the common services provider, Housing Connections Partnership (HCP).

- 54 Council capacity to manage the new arrangements is being developed but planning for the new roles and responsibilities is under-developed and no proposals for the new structure had been considered by members. Skills and resources for key actions are not identified in the overarching implementation plan.
- 55 Subsequently the Council has decided to defer the decision on HCP because of uncertainties around financial assumptions and retain the current set of services within the Housing and Planning Directorate pending a full review of the business plan. The HCP shadow board has been commuted to that of an advisory board.

## Human Resources

- 56 In 2006 the Corporate Assessment inspection team found that important aspects of the Council's approach to human resource (HR) management required improvement, in particular the implementation of HR management information systems, workforce planning including a competency framework and the development of the staff appraisal process.
- 57 Our recent follow up concluded that the City Council has made significant progress against most of the recommendations set out in the Corporate Assessment report of 2006. These achievements have begun to reposition the HR function to enable improved support to operational business units. However there is a way to go before all these initiatives are fully developed to meet the needs of all staff and managers and are fully embedded within the authority.
- 58 We have discussed the findings and conclusions from our review with the appropriate officers in the Council and agreed an action plan to make the further improvements referred to in our report.

## Voluntary improvement work

- 59 In 2007/08, Salford was one of six Greater Manchester councils who participated in voluntary improvement work to look at how effectively leisure and cultural services are being delivered in individual areas and in partnership across the GM area. The work followed on from the Audit Commission's 2006 National study 'Public sports and recreation services'.
- 60 The objective of the work in Salford was to provide challenge and identify opportunities for improvement across the Council's culture and leisure services. In particular, helping to clarify its strategic leadership, commissioning and provider roles through better performance management arrangements. The work consisted of a series of discussion workshops with a Project Team including representatives from the culture and leisure directorate, management information and performance and Salford Community Leisure (SCL). A series of discussion documents led to the development of a presentation that the Council will use to challenge internal and external stakeholders in its drive for improvement.

- 61** The work highlighted some key challenges and opportunities for the Council in delivering improved culture and leisure services in the future:
- need for a clear and agreed vision and priorities – central to long term planning and investment;
  - a focus on broadening and deepening participation across cultural and leisure activities linked to citizen/community needs and policy priorities in Salford;
  - investment in any facility rationalisation needs to take account of wider GM access;
  - need to strengthen Culture and Leisure as a strategic commissioning organisation;
  - need for a set of critical indicators across cultural and leisure services that will help measure local success and real focus on local issues ‘of importance’; and
  - joint work to develop ways of assessing the outcomes/impacts of cultural interventions.
- 62** The Council enjoys strong and maturing relationships with its key cultural partners and this puts it in a good position to respond to these issues. The Council is also working closely with the GM Cultural Lead Officers Group (CLOG) to take forward the wider issues raised in the pan-Manchester findings, resulting from the voluntary improvement work, including development of a CLOG action plan.

## Looking ahead

- 63** The public service inspectorates are currently developing a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 64** CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate annual area risk assessment and reporting performance on the new national indicator set, together with a joint inspectorate annual direction of travel assessment and an annual use of resources assessment. The auditors' use of resources judgements will therefore continue, but their scope will be widened to cover issues such as commissioning and the sustainable use of resources.
- 65** The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new Local Area Agreements.

## Closing remarks

- 66 This letter has been discussed and agreed with the Chief Executive and Strategic Director of Customer and Support Services. A copy of the letter will be presented at the Cabinet meeting on 8 April 2008. Copies need to be provided to all Council members.
- 67 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year which include the following.

**Table 3      Reports issued**

<b>Report</b>	<b>Date of issue</b>
Audit and inspection plan	April 2006
Supporting people inspection	July 2007
Annual governance report	September 2007
Opinion on the financial statements	28 September 2007
Value for money conclusion	28 September 2007
Housing stock options review	September 2007
Final accounts memorandum	November 2007
Data quality report	November 2007
Best value performance plan auditor's report	November 2007
Human resources update	November 2007
Social needs transport review - phase II	November 2007
Use of resources judgements	December 2007
Annual audit and inspection letter	March 2008

- 68 The Council has taken a positive and constructive approach to audit and inspection work, and I wish to thank the Council's staff for their support and cooperation during the audit.

## Availability of this letter

- 69 This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk), and also on the Council's website.

**Clive Portman**

**Relationship Manager**

March 2008