

Annual Audit and Inspection Letter

Halton Borough Council

Audit 2007/08

March 2009



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Status of our reports

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

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

- 1 Halton Borough Council has retained its four-star status and continues to improve well. Improvements have been made in a number of priority areas which are contributing to overall improvement in the quality of life for local people.
- 2 Key achievements include strong improvements in GCSE attainment and more adults being helped to gain qualifications. Crime levels are falling with reductions in the number of burglaries, car crimes and violent crime. The urban environment is better, transport services have improved and there are cleaner streets. Services for vulnerable adults and children and young people continue to improve. Access to services for the local community is good. Some progress has been made in terms of increasing the numbers of young people not in employment, education or training and in reducing health inequalities in some communities but these remain significant challenges.
- 3 There are ambitious and robust plans for further improvement. These include plans to improve the health of local residents and better neighbourhood working. The Council provides good value for money and has a clear focus on making efficient use of its resources. Its capacity to deliver further improvements for the community is good.
- 4 The Council received a positive Corporate Assessment during 2008. Progress since the assessment was covered as part of the direction of travel assessment above. The Corporate Assessment stated that Halton Borough Council is performing strongly in tackling the borough's significant local challenges. Visionary leadership, strong partnership working and a track record of delivering major projects has led to good outcomes for local people. Areas highlighted for improvement included procurement, asset management, human resources management and the performance management of the LSP.
- 5 During 2007/08 we carried out a number of risk based reviews across Cheshire and Merseyside; health inequalities, community cohesion and waste management. These reports and the accompanying action plans have been agreed with the council and will be followed up as part of future work.
- 6 The Council's abstract of accounts was prepared on time and we were able to issue an unqualified audit opinion on 25 September 2008. Our value for money conclusion confirmed that the Council had effective arrangements in place for ensuring economy, efficiency and effectiveness in the use of its resources except for the management of its assets.
- 7 The development of the second Mersey crossing, the Mersey Gateway scheme, is one of the Council's key priorities and is of significant regional importance. It has made good progress to date, with the public enquiry scheduled during 2009. In line with the project plan the scheme has incurred substantial development costs so far. During this year's audit we queried the accounting treatment adopted by the Council. As a result the Council has reviewed the accounting treatment and has applied for a capitalisation direction from the government. The outcome of this application is awaited.

- 8 The public service inspectorates are currently developing a new performance assessment framework, the Comprehensive Area Assessment (CAA). During 2009 CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there.

Action needed by the Council

- 9 The following actions are required by the Council.
- Continue to review capacity to ensure the areas identified for development in the corporate assessment inspection are actioned effectively and enable the Council to sustain improvement. Key areas for continued attention include procurement, human resource management and performance management of the LSP.
 - Ensure arrangements are in place to implement and monitor the recommendations identified in our reviews of health inequalities, community cohesion and waste management.
 - Strengthen asset management arrangements with particular regard to corporate management and reporting.
 - Review the outcome of the capitalisation direction application for the Mersey Gateway scheme and develop an action plan to respond as required.

Purpose, responsibilities and scope

- 10 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 2007/08 and from any inspections undertaken since the last Annual Audit and Inspection Letter. It also includes the results of the most recent corporate assessment.
- 11 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.
- 12 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. In addition the Council is planning to publish it on its website.
- 13 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.
- 14 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.
- 15 We have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.

How is the Council performing?

16 The Audit Commission’s overall judgement is that Halton Borough Council is improving well and we have classified the Council as four-star 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 Overall performance of councils in CPA



Source: Audit Commission (percentage figures may not add up to 100 per cent due to rounding)

How is the Council performing?

Our overall assessment - the CPA scorecard

Table 1 CPA scorecard

Element	Assessment
Direction of Travel judgement	Improving well
Overall	4 star
Corporate assessment/capacity to improve	4 out of 4
Current performance	
Children and young people*	3 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	4 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

17 In this section we comment on the Council's overall direction of travel, and the progress it is making against its overall priorities. Our overall conclusion is that the Council is improving well.

What evidence is there of the Council improving outcomes?

- 18** The Council has maintained and improved performance in areas such as housing benefits which remain excellent, adult services which is now excellent and services for vulnerable children and young people which remain good.
- 19** The Council has made good improvements against its own priorities. There is also a good awareness of the areas requiring improvement and the Council is seeking to address these.

Healthy Halton

- 20 There has been adequate progress against this priority area. The Council continues to promote the personalisation programme through projects such as the 12-month pilot service, 'Social Care in General Practice' and joint working between Social care staff and District Nurses and Community Matrons to reduce hospital admissions. There is strong evidence the Carers' Strategy Action Plan is making a difference to the lives of carers within Halton. Areas for improvement include continuing to promote and progress volunteering as a means of improving services to communities and ensuring there is a wide choice of pathways to employment and volunteering opportunities to meet the needs of people with a learning disability.
- 21 Health inequalities continue to be an issue for the borough. More adults are giving up smoking, However, the incidence of circulatory diseases in wards where it is highest compared to the rest of Halton is not improving and health inequalities compared to the rest of England still persist.

Urban Renewal

- 22 The priority of 'Halton's Urban Renewal' shows good progress. There has been an increase in the proportion of major planning applications being dealt with on time – an area in previous years where performance had deteriorated. Transport services have been improved including better access for hard to reach/vulnerable groups as well as getting people to places of work. There are cleaner streets across the borough and recycling targets have been met. However there are still some challenges to be addressed such as the cost of waste collection and disposal, the condition of footways and reducing the number of planning appeals.

Children and Young People

- 23 There is a positive range of improvements in relation to the 'Children and Young People' priority. The improvement in the number of young people gaining A-C* passes at GCSE was the second highest in England in 2008. The proportion of young people attaining GCSEs continues to improve. There was a positive increase in achievement at key stage 2 for Mathematics and English. The number of children killed or seriously injured on Halton's roads has decreased. A reduced proportion of looked after children and young people have been moved three or more times during the year. There are challenges still to be addressed. For example whilst the percentage of young people not in education, employment or training has reduced, the target set by the council is not being achieved.

Employment, Learning and Skills

- 24 The 'Employment, Learning and Skills' priority shows good progress. More adults are being helped to gain educational qualifications. There has also been a reduction in the number of people in receipt of benefits across priority wards and more people with a disability are being helped to find work.

How is the Council performing?

Safer Halton

- 25 Achievements against this priority are positive. There has been a reduction in a range of crimes such as burglary, robberies, violent crime and vehicle crime. Incidents of anti-social behaviour are decreasing. More people are completing their course of drug treatment.

Corporate Effectiveness and Efficiency

- 26 The Council can demonstrate that there is a balance between costs and performance showing that value for money is provided. The Council invests in services that are underperforming and require further improvement and as a result services have improved. The Council has a good understanding of costs in relation to local circumstances. The use of information on performance and costs and how this compares to others is being used systematically and is informing the Council's overall approach to becoming more efficient. Efficiency targets are being exceeded.
- 27 There has been good progress on improving access to services. The Council met level three of the Equality Standard in May 2008, in advance of its own timetable. There is a clear and sustained focus on tackling deprivation by meeting the needs of hard to reach / vulnerable communities more effectively. Neighbourhood management areas (NMAs) have benefited from targeted work; for example the consumer protection service have undertaken work in NMAs and have seen a trebling of enquires from these areas. The Council have also developed a range of services to meet the needs of black and minority ethnic residents more effectively as well as work with the traveller community. Services have also been developed for women in deprived areas. An 'Active Ageing Programme' targeted and engaging with older people in the types of activity they would like to undertake has been developed.

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

- 28 We also assessed the Council's progress against implementing its improvement priorities and concluded there are good arrangements in place. The Council has developed, with its partners, clear and challenging ambitions for Halton for the medium to long term. These reflect the needs of the borough as well as the views and aspirations of local people. Clear priorities have been developed covering the short to medium term in terms of health, crime, jobs and skills, urban renewal and children and young people. A range of plans and activities underpin the priorities which have been developed in a clear deliverable framework. There is a clear emphasis on 'transformational issues' that would help deliver priorities namely health inequalities (particularly alcohol misuse); worklessness, skills and enterprise; community safety (particularly reducing anti-social behaviour); and poverty of place – addressing the need to close the gap for the most disadvantaged neighbourhoods.

- 29** Good progress is being made in delivering priorities. Over 80 per cent of service plan milestones are on target to be achieved. A strategy to address the levels of young people who are not in employment, education or training has been agreed and actions have already been undertaken. The Council is working to improve its waste management arrangements with work undertaken locally and in partnership with Merseyside councils. There is a clear recognition of the scale of the challenges in respect of health inequalities and the Council is working with its partners to address this. Neighbourhood management is being rolled out to other areas. Plans to develop the Mersey Gateway are also progressing well.
- 30** The Council has invested in a number of areas in order to increase capacity and sustain future improvements. In its service areas this is reflected in external assessments that the Council now has of 'excellent capacity' to improve services for children and young people and the capacity to improve in adult services again being judged as 'excellent'. The Council manages its financial capacity well and has been creative in seeking external funding to meet its priorities. It also works well with other organisations, such as the PCT, to pool resources to provide better value for money. The Council's approach to efficiency is well embedded and recent work has identified further efficiencies that could be made, enabling it to reduce the risk of future financial challenges. Strategic application of HR policies across the authority is inconsistent. The Council is currently working on updating the HR strategy with a wider focus on organisational development and clearer links to future local and national influences on workforce planning. There are concerns on sickness absence, which increased in 2007/08. It is important that the Council continues to review its capacity to ensure priorities are more effectively addressed and sustain future improvement.
- 31** The Council's arrangements for sustaining future improvements remain robust. The Council has a well established track record of addressing areas for improvement arising from previous reports and inspections and this has been brought into a more coherent framework. Councillors and officers work well together to sustain improvements in a climate of mutual trust and respect. The Council is working with its partners to understand the impact of the global financial challenges on the delivery of the Borough's priorities. This demonstrates the Council's commitment to deliver its priorities.

Inspections

- 32** An important aspect of the role of the Comprehensive Area Assessment Lead (CAAL) is to work with other inspectorates and regulators who also review and report on the Council's performance. CAAL's share information and seek to provide 'joined up' regulation to the Council. During the last year the Council has not received any assessments from other inspectorates other than the annual performance assessments referred to in the direction of travel assessment.

How is the Council performing?

- 33** The Council also received its Corporate Assessment in 2008. Progress since the assessment was covered as part of the direction of travel assessment. The Corporate Assessment stated that Halton Borough Council is performing strongly in tackling the borough's significant local challenges. Visionary leadership, strong partnership working and a track record of delivering major projects has led to good outcomes for local people. It highlighted areas for improvement including procurement, asset management, human resources management and the performance management of the LSP.

The audit of the accounts and value for money

- 34 As your appointed auditor I have reported separately to the Business Efficiency Board on 25 September 2008 on the issues arising from our 2007/08 audit. I have issued:
- my audit report, providing an unqualified opinion on your accounts and a conclusion on your value for money arrangements to say that these arrangements are adequate except in the area of asset management: and
 - my report on the Best Value Performance Plan confirming that the Plan has been audited.

Audit of the Accounts

- 35 Once again the Council met the submission deadline for its 2007/08 abstract of accounts. CIPFA's Statement of Recommended Practice (SORP) 2007 introduced a number of changes in accounting requirements for 2007/08. The draft accounts were not fully compliant with the SORP and I requested a number of amendments to the accounts prior to issuing my audit opinion. I am aware that the finance team are strengthening their accounts preparation and quality assurance processes for 2008/09.
- 36 The most significant issue identified during the accounts audit related to the capitalisation of expenditure on development costs for the Mersey Gateway. In 2007/08 these costs amounted to £4.8m. In my view the financial reporting standards point towards the up front costs of such a development falling to revenue rather than capital expenditure. Whilst these costs were not material in the 2007/08 financial year they will become so in 2008/09. We have asked Council officers to obtain professional advice on the accounting basis for capitalising the Mersey Gateway development costs. I understand officers have obtained this advice and that the Council has subsequently applied to the Department for the Communities and Local Government (DCLG) for permission to capitalise the spending via a capitalisation direction. The outcome of this application is awaited. I will continue to review this issue and its impact on the Council's ongoing financial health during 2008/09.

Use of Resources

- 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).

The audit of the accounts and value for money

- 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 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

Element	Assessment
Financial reporting	2 out of 4
Financial management	2 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

The key issues arising from the audit

39 I am required to conclude whether the Council has put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources - my value for money conclusion. I assessed your arrangements against 12 criteria specified by the Commission and my conclusion was informed by our work on use of resources.

Financial reporting

40 The Council's arrangements for promoting external accountability continue to be consistently above minimum requirements but its arrangements for financial reporting were less good this year. The processes for compiling the 2007/08 accounts were not as effective as they have been previously. We identified several areas where the Council's accounts were not compliant with the SORP and we requested a number of significant changes to the draft 2007/08 accounts. We have agreed an action plan of recommendations with officers to help strengthen the accounts preparation process in future years.

Financial management

41 The overall score for financial management reduced from a 3 to a 2 this year. Whilst arrangements for medium term financial planning and budgetary control remain good we found the Council's asset management arrangements to be less effective. We identified elements of the Council's arrangements that did not meet minimum requirements in 2007/08.

- 42 We reported last year that the Council did not have an up to date asset management plan and that more corporate reporting was needed on the Council's asset base and its use. The Council has acted upon these issues. A draft asset management plan was presented to members in June 2008, and an asset management working group was established in summer 2008 to help strengthen the corporate framework for asset management and reporting. Whilst these initiatives demonstrate a positive direction of travel unfortunately they were not in place in 2007/08 and as such were too late to impact upon our assessment of the Council's arrangements for 2007/08.
- 43 In addition, and as reported by Internal Audit in April 2008, the Council did not have a comprehensive up to date asset register in place during 2007/08. Property services updated its asset register at the end of August 2008. It is important that this momentum is maintained and that the asset register is properly maintained during 2008/09 and used to help manage the Council's assets. The Council has some performance indicators that evaluate asset use in relation to corporate objectives but this now needs to be reviewed across all assets in line with the newly developed asset management plan and other outcomes from the asset management working group.
- 44 To strengthen its arrangements the Council needs to:
- develop a corporate asset management strategy and an annual asset management report that covers all assets and their performance;
 - ensure that the property services software is fully utilised as an asset register, is properly maintained and is reconciled to financial records;
 - explicitly allocate member responsibility for strategic asset management; and
 - establish a set of performance indicators for assets that link to the Council's strategic objectives and the asset management plan, and report on these regularly throughout the year.

Financial standing

- 45 The Council's arrangements for ensuring its financial standing is sound are effective. It has a history of setting balanced budgets and a proven track record of maintaining spending within overall budget with no major surprises in terms of over/under spends being reported. Early indications for 2008/09 are that the Council is once again on track to deliver within its approved budget.
- 46 The Council's policy is to 'maintain an adequate level of reserves to provide resilience to the financial consequences of unforeseen events' but as highlighted last year there is scope to better formalise and integrate these arrangements by producing a balances and reserves strategy. We understand that the Council's updated medium term financial strategy, approved by the Executive Board in November 2008, now includes a balances and reserves strategy. Whilst arrangements are in place for the monitoring and reporting of the financial position these could be further enhanced by more specific monitoring of performance against reserves and balances.
- 47 The Council will need to review and revise its medium term financial forecast when the outcome of the capitalisation direction is known.

The audit of the accounts and value for money

Internal Control

- 48 The Council has maintained its overall score of 3 for internal control. Risk management continues to develop and become embedded within the Council. Systems of internal control are generally good and arrangements for promoting and ensuring probity and propriety in business conduct are robust.
- 49 Internal control arrangements could be further strengthened by:
- reviewing and updating the risk management policy;
 - reporting the key corporate risks to full Council at least annually;
 - implementing the recommendations made by Internal Audit in its 2007/08 review of risk management arrangements; and
 - undertaking further review of the scrutiny function across all Policy and Performance Boards to identify best practice and promote consistency.

Value for money

- 50 The assessment for the Council's value for money arrangements strengthened this year with both key lines of enquiry, achievement and managing and improving value for money, receiving a score of 3. Further improvements could be made through:
- developing a stronger relationship between relative performance and cost in some service areas;
 - further improving the role of scrutiny in challenging value for money;
 - developing a corporate service review programme to enable the Council to assess value for money in a more systematic and consistent way; and
 - developing a corporate approach to procurement and commissioning to minimise the risk of inconsistency and missed learning opportunities.

Health Inequalities

- 51 As part of our 2007/08 audit, we undertook a high level review across Cheshire and Merseyside to identify the main issues facing the Local Strategic Partnerships (LSPs) in addressing health inequalities.
- 52 Both Halton LSP and St Helens LSP have a clear sense of what needs to improve within their respective boroughs, and both have established positive working relationships between their constituent organisations to address these opportunities. To capitalise on these strengths, we identified that more work could be done to share good practice between the two partnerships. Both partnerships also need to ensure that a robust strategic framework is in place for addressing the many factors affecting the health of their local populations. The Council has a key role to play in facilitating these improvements.

Community cohesion baseline assessment

- 53** We carried out a baseline assessment of Halton Partnership's approach to community cohesion in late 2007. This work involved a document review, in-depth questionnaire and a series of meetings, culminating in a workshop with partners.
- 54** The review found a clear commitment to community cohesion and a good awareness of the issues. The key community cohesion issues identified were:
- poverty and wealth;
 - access to services;
 - antisocial behaviour;
 - intergenerational myths; and
 - pace of demographic change.

Whilst we found that the community strategy has clear aspirations for community cohesion these are not yet consistently reflected in partners' key corporate documents and there are few community cohesion success measures. The partners, through the LSP, are seeking to address this.

Waste Management

- 55** Waste management continues to be a high profile issue. As part of our 2007/08 audits of the five Merseyside councils and the Waste Disposal Authority we agreed to review waste management arrangements across Merseyside. Halton BC asked to be a part of this review.
- 56** We assessed the progress made by the Merseyside Waste Partnership to:
- meet its obligations for the management of household and municipal waste; and
 - procure long-term treatment and disposal facilities for such waste.
- 57** The authorities are now making good progress by increasing recycling and composting of household waste. All authorities have diverted more municipal waste from landfill. They are making steady progress on the procurement of new facilities for waste handling and treatment. However, comparative performances are variable and are still worse than most other authorities - based on the latest published figures - and result in high landfill tax payments. The amount of municipal waste on Merseyside continues to grow despite a fall in population, and the amount of household waste collected per head of population is still comparatively high on Merseyside and is increasing in Halton. Furthermore, disagreements over the potential location of disposal facilities are resulting in slower progress than planned for the Waste Partnership, resulting in a significant risk of delay to the procurement process that could potentially incur additional costs of over £400 million.
- 58** Our report included a number of actions for improvement which have been discussed and agreed with the Merseyside Waste Partnership.

The audit of the accounts and value for money

Advice and Assistance work

- 59 We have not undertaken any advice and assistance work at Halton Borough Council during the period covered by this report.

Looking ahead

- 60 The public service inspectorates have developed 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.
- 61 CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate area assessment and reporting performance on the new national indicator set, together with an organisational assessment which will combine the external auditor's assessment of value for money in the use of resources with a joint inspectorate assessment of service performance.
- 62 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 National Indicator Set and key aspects of each area's Local Area Agreement.

Closing remarks

- 63 This letter has been discussed and agreed with the Chief Executive. A copy of the letter will be presented at the Executive Board on 2 April 2009. Copies need to be provided to all Council members.
- 64 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.

Table 3 Reports issued

Report	Date of issue
Audit and inspection plan	March 2007
Annual governance report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Opinion report	October 2008
Corporate Assessment Report	June 2008
Data quality review	October 2008
Use of resources report	November 2008
Annual audit and inspection letter	February 2009

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- 65 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

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

Peter Forrester
CAAL

March 2009

Mike Thomas
District Auditor

The Audit Commission

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