

Annual Audit and Inspection Letter

Leeds City 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 Leeds City Council has made good progress in some of the priority areas that are most important to local people. But improvement has not been consistent across all areas.
- 2 The Council worked well with partners. Improvement in GCSE attainment continued. Preventative and support services for older people got better. Streets were cleaner, the amount of waste produced fell and more of it was recycled. Crime levels fell significantly, although burglary did increase. The Council engaged well with its diverse communities. It improved customer relations and made services more accessible. Investment in cultural facilities saw venues opened and refurbished and visitor numbers increase. The Council made progress in improving the lives of people in its most deprived communities and continued to provide good value for money. The Council achieved the maximum level of 4 in the Use of Resources assessment, with improvements in financial reporting and financial standing. The accounts production process is robust. Officers are working to ensure that this level of performance is maintained and that changes to the financial statements required by the Statement of Recommended Practice are implemented.
- 3 Performance in other important areas was weaker. Arrangements for safeguarding adults did not satisfactorily protect vulnerable people. Burglary increased and some aspects of road safety remain a concern. Although reducing, a comparatively high proportion of young people are not in education, employment or training. The fostering service was judged inadequate. The performance of 2 of the 3 housing Arms Length Management Organisations (ALMOs) is currently 1 star, although prospects for improvement are promising.
- 4 The Council has made good progress in developing plans to deliver further improvements. The Council is investing in priority services and additional capacity to address weaknesses and areas identified as needing improvement.

Action needed by the Council

- 5 The Council should, working with partners where appropriate:
 - improve performance in priority areas such as safeguarding vulnerable adults and children, reducing the number of young people not in education, employment and training, reducing health inequalities, reducing levels of burglary and tackling worklessness in the most disadvantaged areas; and
 - ensure that work to reduce high levels of staff sickness absence within the Council has the desired impact.

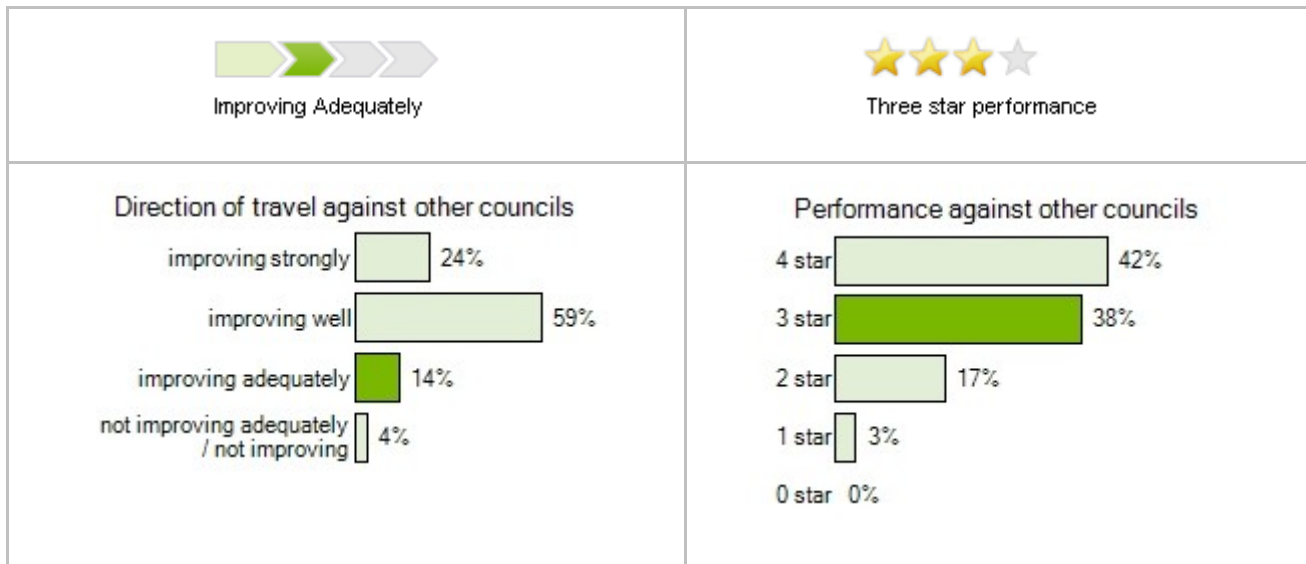
Purpose, responsibilities and scope

- 6 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.]
- 7 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.
- 8 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).
- 9 Your appointed auditor is 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, your appointed auditor reviews and reports 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.
- 10 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.
- 11 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 Leeds Council performing?

12 The Audit Commission’s overall judgement is that Leeds Council is improving adequately and we have classified the Council as three star in its current level of performance under the Comprehensive Performance Assessment. These assessments have been completed in all single tier and county councils with the following results.

Figure 1 Overall performance of councils in CPA



Percentage figures may not add up to 100% due to rounding

Source: Audit Commission

Our overall assessment - the CPA scorecard

Table 1 CPA scorecard

Element	Assessment
Direction of Travel judgement	Improving adequately
Overall	3
Corporate assessment	3 out of 4
Current performance	
Children and young people*	2 out of 4
Social care (adults)*	2 out of 4
Use of resources*	4 out of 4
Housing	3 out of 4
Environment	3 out of 4
Culture	3 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

- 13** Using the Audit Commission's performance information profile, 71 per cent of performance indicators improved, above average when compared with other single tier authorities and a significant improvement on the rate of improvement in 2007. This improvement was from a comparatively low base. Only 13 per cent of indicators were in the top performance band.

How is Leeds Council performing?

- 14** Outcomes for children and young people were mixed, with some good outcomes and successes balanced by some continuing challenges. This means that the Council is judged as adequate for Children's Services and is meeting minimum requirements for users overall. Outcomes in health are adequate. The number of looked after children receiving annual health checks fell. Infant mortality is in line with similar areas but significantly higher than the national average. An effective multi-agency approach to mental health services has ensured good access to services for vulnerable groups like looked after children and young offenders. The 'Healthy schools' programme in Leeds has Beacon Status and is leading to improved outcomes, for example improved uptake of sport in schools. Arrangements for safeguarding vulnerable children were adequate. Whilst the Council's adoption service is effective, its fostering service, and private fostering service were assessed as inadequate. Actions taken to improve the quality of children's homes were judged to have not yet had a significant impact across provision as a whole. The majority of homes were judged to be good, but some need further improvement. The timeliness of reviews of looked after children is significantly below that in similar Councils.
- 15** Outcomes for learning in schools are good. The quality of education in schools and early years settings is mostly good. GCSE attainment continues to improve, faster than both the regional and national average. Many previously underperforming schools have seen significant improvement as a result of targeted citywide effort. Outcomes relating to 'making a positive contribution' are good. Targets for reducing youth crime have been met and a high number of people are engaged in positive activities.
- 16** Outcomes relating to achieving economic well being are adequate. A high proportion of young people are not in employment, education or training, especially from ethnic minority groups. Progress to improve this has been slow. Progress has been made on improving outcomes for school leavers. The proportion of young people obtaining a Level 3 qualification by the age of 19 is lower than in similar councils, and is not improving.
- 17** The Council is achieving mixed outcomes in supporting people to live healthy, fulfilling lives. Inspectors found that adult safeguarding arrangements did not satisfactorily protect vulnerable people. Procedures were weak and agencies were not working together effectively. Elected members did not have access to adequate information about the service and there was not a culture of self scrutiny amongst health and social care staff. The Council has put in place arrangements to improve leadership and governance arrangements to ensure that vulnerable people are kept safe and some improvements have been made.
- 18** The Council performed well in involving recipients of adult social care in decisions about their care. Almost all service users receive a statement of their needs and how they will be met. The number of people with learning disabilities helped into paid employment continued to increase and more older people benefited from intermediate care services. Good progress has been made on increasing the number of people in receipt of direct payments.

- 19** Health outcomes in some priority areas are improving, but not consistently in all areas. Partners are taking a wide range of actions to improve health, including a healthy City physical activity social marketing programme, active travel plans jointly with Sustrans and weight management services to the 10 per cent most deprived areas. Smoking cessation services have attracted service users from the most deprived areas of the city and have achieved slightly higher success rates with this client group. Recent figures show that teenage pregnancy has been reduced. Partners have recognised the need to join up more effectively to tackle obesity.
- 20** The Council worked well with partners to make communities safer. It developed effective multi-agency approaches to address crime. Investment in Police Community Support Officers, taxi queue marshals and targeted action on anti social behaviour contributed to levels of crime falling at one of the fastest rates in the country, with the biggest reductions being in violent crime, vehicle crime and theft from the person. These improvements were offset by increases in burglaries and a slight increase in the number of people killed or seriously injured increased in road traffic incidents. The Council, with partners, has put in place plans to address both these areas.
- 21** The Council made advances in making the environment clean, green and well maintained. There was significant improvement in street cleanliness. Public access to footpaths and rights of way improved. The amount of waste collected per head of population reduced and is now in the best 25 per cent in the county. Although still in the worst 25 per cent nationally, recycling rates improved significantly and additional investment has been made to sustain further improvement in the future. Most local transport targets have been met, but bus patronage has fallen and congestion remains an important issue. The number of cycling trips into the city centre increased significantly, but non-car journeys reduced slightly and did not meet the Council's target.
- 22** The Council is making good progress in supporting thriving and harmonious communities. Good progress is being made towards the Decent Homes standard and access to housing services is generally good. The Council increased the number of non-local authority homes returned to occupation or demolished, where its performance was amongst the best 25 per cent in the country. The availability of affordable housing improved, with 440 affordable homes in 2007/08, compared to 232 in the previous year. But although the number of private sector homes vacant for six months or more continued to fall, performance remained in the worst 25 per cent. Survey results suggest that satisfaction levels of black and minority ethnic tenants with housing services remain relatively low. Initiatives to help vulnerable people find employment and prevent homelessness have had a positive impact.
- 23** The take up of benefits improved. The service provided good value for money and customer satisfaction was good. There is an emphasis on supporting vulnerable customers who struggle to cope with the complex claims process. This can have a negative impact on processing times. The speed of processing new claims has improved over the last three years, and is now in line with the average for metropolitan councils. It compares less well on the time taken to deal with changes in circumstances, where it is in the worst 25 per cent of metropolitan councils. The Council has put in place arrangements to address this.

How is Leeds Council performing?

- 24** The Council improved its approach to engaging with its diverse communities. The 'Vision for Leeds' was developed using a comprehensive approach to community consultation and engagement, reaching out to a range of disadvantaged groups. Engagement techniques included workshops, conferences, text-messaging, community activity, such as stalls at galas and events, a questionnaire using leaflets, the local media, and the internet. The Council plans to further improve community engagement by establishing an Equalities assembly.
- 25** The Council is making some progress on 'narrowing the gap' and focussing on those made vulnerable by their circumstances. Specific projects, for example on financial exclusion, have contributed to this improvement. The Council has concentrated on the most deprived areas and has reduced the number of areas in the most 3 per cent most deprived in the country by 31 per cent since 2004. The overall Index of Multiple Deprivation rankings has improved, with 74 areas, covering a population of 115,000, improving. 18 areas, covering a population of 27,455 have seen a relative worsening in IMD rank and remain within the 10 per cent most deprived nationally. Education skills and training, crime and the living environment all remain areas of significant concern. The Council recognises that there is much more to do to narrow the gap, and in particular to tackle worklessness in the most disadvantaged areas.
- 26** The Council has made good progress in making Leeds a highly competitive, international city. Substantial investment in cultural facilities has seen the refurbishment of the Art Gallery, Central Library and Grand Theatre and opening of some new attractions such as the City Museum and Kirkstall Abbey Visitor Centre. These improvements led to significant increases in visitor numbers. Plans are well advanced for a major venue in the city – the Leeds Arena. Improvements to the city's infrastructure included the East Leeds Link Road and Inner Ring Road 7.
- 27** The Local Enterprise Growth Initiative is encouraging enterprise in deprived areas and supporting the growth in new businesses. More efficient planning processes meant that the time taken to determine planning applications improved. In year, the percentage of planning appeals allowed increased significantly and the Council fell into the worst 25 per cent of Councils nationally. The Council took swift action in response to this and has seen a significant improvement in performance. The Council has acted to tackle issues related to the economic downturn. To assist small businesses, the Council has approved a Small Supplier Scheme, which will guarantee that invoices will be paid within 20 days.
- 28** The Council has improved customer relations and access to services. It has implemented a customer strategy featuring a corporate contact centre, one stop centres and e-enabled services via the website. However, our ALMO inspections highlighted areas for improvement in customer contact activities. The Council has increased the volume of self service transactions through its website by over 250 per cent in the last three years, including exceeding its 2007/08 target by over 115,000 transactions. The total number of complaints which the Council received from the Local Government Ombudsman fell from 343 in 2006/07 to 275 in 2007/08, and was in the best 25 per cent in the country.

- 29 The Council continues to provide good VFM and improved its 'Use of resources' score from 3 to 4. Spend per head of population is low and costs are in line with comparator authorities. Efficiency savings have been made in a number of areas. The Council has made effective use of IT, partnerships and innovation to drive efficiency improvement. Increases in spending on priority services are beginning to result in improved outcomes, for example in cultural services.
- 30 The Council has made good progress in developing plans to deliver further improvements. Working through well established partnership arrangements, it has developed a Vision for Leeds to be an internationally competitive European city, with three aims: Going up a league as a city, Narrowing the gap and Developing Leeds' role as the regional capital.
- 31 The Vision is reflected in the Leeds Strategic Plan, which incorporates the Local Area Agreement. The Leeds Strategic Plan is integrated with the Council's business plan and is supported by a robust planning and performance management framework. Strategic plans are supported by more detailed finance, service and area plans. Internal risk and project management processes have been strengthened and the Corporate and Central Scrutiny Board is now receiving combined performance and financial information. At partnership level, the Council has worked to establish common principles on governance in relation to finance, risk, audit and performance monitoring.
- 32 The Council is investing in priority services and those identified as needing improvement. Areas of significant additional investment include recycling, children and young people and adult social care. Capacity to improve is hampered by high levels of staff sickness absence which are in the worst 25 per cent and not improving. The Council has developed an action plan to address this and is predicting improvement in 2008/09, based on current performance.

Corporate assessment

- 33 In May 2008, our Corporate Assessment found that the Council was performing well. Subsequent progress against priorities is covered in detail in our Direction of Travel report. The Corporate Assessment found that the Council, with its partners, has a clear and challenging long term vision to improve economic prosperity and quality of life for all in Leeds. The Council and partners are utilising the considerable inward investment and regeneration of the city to narrow the gap in inequalities and meet demands caused by demographic changes. This vision is based on a good understanding of the national and regional context.
- 34 There has been investment in organisational development to improve the Council's capacity to deliver its ambitions. It has improved its performance management arrangements and political governance. It has streamlined and focused managerial capacity and works effectively and invests strongly in partnerships to support shared delivery of its ambitions for the city.

How is Leeds Council performing?

- 35 The Council provides strong leadership particularly at a regional level. It has shown strong leadership in both shaping the vision for the City and delivery through the Local Area Agreement (LAA). The Council is focusing service delivery more closely to community needs. However, it has yet to embed some strategic agendas including those for climate change and the over 50s and it has had only limited progress in its strategic approach in partnership to health. Overall, this sets an ambitious framework for action to balance the social, economic and environmental needs of the city.
- 36 The Council regularly consults and seeks people's views through effective working with local communities which contributes to a good shared understanding of what the Council is trying to achieve. There is a strong strategic approach to diversity and this is being built upon to further embed the Council's strong approach to customer focused services.
- 37 Council services provide value for money. A corporate approach to achieving value for money is supported by good medium term financial planning and notable practice in its approach to procurement. Close monitoring allows early intervention and action to be taken on predicted budgetary pressures. Financial standing and management are good.
- 38 There is good capacity to deliver priorities through effective strategic staff management, supported by employee development and training to ensure that staff are focused and committed to providing customer focused services. However, while there is good departmental workforce planning this has yet to be developed corporately. Corporate governance is sound and there is good political leadership and good investment in councillor development. Political decision making is transparent and effective, but challenge through scrutiny and scrutiny boards remains inconsistent.

Service inspections

- 39 We inspected the three Leeds Arms Length Management Organisations (ALMOs)
- 40 **Aire Valley Homes (AVH)** is a good two-star organisation, with promising prospects for improvement. It is generally customer focused, has a robust approach to equality and diversity and has made some significant efficiencies. It has effective partnerships on financial inclusion and anti-social behaviour. It is on schedule to meet the decent homes standard by 2010 and manages empty properties and gas servicing well. Customers have the opportunity to be involved and estates are well maintained. There are some weaknesses. Data on the accessibility of sheltered schemes is not robust. There are inefficiencies in dealing with complaints, answering telephone calls and collecting satisfaction data, an underdeveloped customer profile, limited impact from work to manage contractor performance on equality and diversity, below average performance on repairs and larger scale adaptations and in recovering debt, limited involvement of harder to reach customers and only limited action taken to ensure VFM from Council contracts.

- 41 Improvement prospects are promising. AVH has established itself successfully as a company under difficult circumstances and has a track record of making efficiencies. Short-term plans are robust and it is beginning to explore the longer-term future. It has an appropriately arm's length relationship with the Council, strong leadership and an open culture of self awareness and learning. Its corporate performance management system, approach to human resources and information technology issues are robust. Financial management systems are sound and partnerships boost capacity. But performance has not improved in all areas since the last inspection and progress has been slow on some significant problems. Performance management in some frontline areas is patchy. There is no procurement strategy and the board and staff are not representative of the local community.
- 42 **Leeds East North East (ENEHL)** is a fair, one-star organisation with promising prospects for improvement. It has reduced the number of non-decent homes; completes repairs on time; engages well with customers; manages housing income effectively, provides debt and money advice and supports financial inclusion; improving the approach to tenancy and estate management and prioritising customers' safety through effective gas servicing.
- 43 There are some key weaknesses. These include ensuring that all equality and diversity legislation is complied with and that BME customers' satisfaction is at least equal to that of non-BME customers; responding promptly to customer complaints and telephone contact; monitoring agreed standards consistently; and ensuring that more repairs are completed on a planned rather than responsive basis. Services are high cost, rent arrears are high, telephone calls are not answered promptly and the approach to improving value for money is under-developed.
- 44 Improvement prospects are promising. The Board of Management is effective, and leadership ensures that performance post merger has been maintained. Customer satisfaction is improving in key areas and opportunities for customers to be involved have been improved. Efficiency commitments have been exceeded and there is a clear plan to address forecast deficits. However, service improvement is not sufficiently focused on customers, actions to reduce high costs have not been urgently prioritised and procurement capacity is limited.
- 45 **Leeds West North West (WNWhL)** is a fair, 1 star service with promising prospects for improvement. It is customer focused in a range of services, and takes action to help improve access to services for a diverse group of customers. There is a strong strategic approach to asset management with the decent homes standard on target to be achieved by March 2011. Tenants have access to debt advice and there is a range of opportunities for residents to participate which have resulted in service improvements. There is a strategic approach to dealing with anti social behaviour though effective partnership working. There are clear efficiency targets, and savings made include the use of construction partnerships.

How is Leeds Council performing?

- 46 There are a number of weaknesses. There are delays in accessing services via the telephone. Complaints handling is weak. Customer profiling is under developed and services are not strategically developed in line with the customer profile. There are inefficiencies in repairs delivery including a high level of emergency repairs. The ALMO is not fully aware of its gas servicing performance and information on the gas servicing status of individual properties is not easily accessible. Service charges do not reflect the level of services received. There are low levels of tenants actively involved and those involved are not fully representative of the local community. Case management for anti-social behaviour cases is weak within WNWhL and for those cases passed to the council and outcomes cannot be demonstrated. There is no robust strategic approach to value for money, and the services provided by Leeds Council have not been fully reviewed or market tested.
- 47 Improvement prospects are promising. The change to the new organisation has been managed effectively. There are a number of improvements to services which are important to customers. There is a clear focus on continuous improvement and performance management. Action is under way to address a number of weaknesses identified within the report. There are some areas of weakness. Performance has not improved in all areas since the last inspection and WNWhL and its predecessors have been slow to tackle significant problems. Slow progress has been made in improving gas servicing and services to leaseholders; and in completing the review of SLAs with the council. There are some weaknesses in performance reporting and performance frameworks are not developed in all service areas.
- 48 An important aspect of the role of the Comprehensive Area Assessment Lead is to work with other inspectorates and regulators who also review and report on the Council's performance. CAALs share information and seek to provide 'joined up' regulation to the Council. During the last year the Council has received assessments from other inspectorates:

Table 2 **Scores from other inspectorates**

Service area	Score	Source
Services for children and young people	2	Ofsted
Services for adults	2	CSCI

- 49 The results of these assessments have been reflected in our Direction of Travel report.

The audit of the accounts and value for money

- 50 Your appointed auditor, KPMG, has reported separately to the Corporate Governance and Audit Committee on the issues arising from our 2007/08 audit and have issued:
- an unqualified opinion on your accounts;
 - a conclusion on your value for money (VFM) arrangements to say that these arrangements are adequate; and
 - a report on the Best Value Performance Plan confirming that the Plan has been audited.

Use of Resources

- 51 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).

The audit of the accounts and value for money

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

Table 3

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

Note: 1 – lowest, 4 = highest

The key issues arising from the audit

- 53 An unqualified audit opinion was issued to the Authority on 29 September 2008 with no material issues being identified. Officers continued to discuss key accounting issues with KPMG at the earliest opportunity and this contributed to the smooth process of the audit. Officers dealt with audit queries promptly and efficiently.
- 54 To help KPMG form a view on the Authority's arrangements for delivering economy, efficiency and effectiveness of some key projects they have undertaken reviews in the following areas: Business continuity; Youth Services; Project Management and; Corporate Social Responsibility.
- 55 We would particularly like to highlight the work undertaken by KPMG on the Council's Corporate Social Responsibility (CSR) scheme, Leeds by Example (LbE). During this review KPMG concluded that the Council have come a long way since the start of the initiative in early 2007. The Council have:
- established a vision for LbE;
 - established external partnerships with Leeds Ahead and Leeds Community Foundation;
 - given individual projects visibility;
 - communicated these projects internally and strengthened external communication; and
 - signed up 29 suppliers to the Council's Community Benefits Charter.
- 56 KPMG concluded in year that the Council has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

- 57** The Council improved its overall level of performance within the Use of Resources framework and achieved a level 4 which means that it is performing strongly. The main areas of improvement were financial reporting and financial standing.
- 58** A level 4 was achieved on financial reporting as the working papers provided to support the financial statements were exemplary and required limited further enquiry. Appropriate resourcing arrangements had been made to ensure that audit queries, particularly on more technical issues, could be dealt with promptly.
- 59** A level 4 was achieved on financial standing as the Council has worked hard to embed targets into the performance management framework. Challenging targets have been set for a comprehensive range of financial health indicators and these targets are rigorously monitored. The Council also has a strong risk based reserves strategy in place.

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 Council officers. A copy of the letter will be presented at the Corporate Governance and Audit Committee. 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 4 Reports issued

Report	Date of issue
Audit and inspection plan	March 2007
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
ISA 260 Report	September 2008
Corporate Assessment	May 2008
Aire Valley Homes Arms Length Management Organisation (ALMO)	September 2008
Leeds East North East ALMO	January 2009
Leeds West North West ALMO	January 2009
Annual audit and inspection letter	March 2009

- 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.

Stephen Gregg
Comprehensive Area Assessment Lead
31 March 2009

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212 Fax: 0844 798 2945 Textphone (minicom): 0844 798 2946

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