



## **BROMSGROVE DISTRICT COUNCIL**

### **MEETING OF THE AUDIT BOARD**

**MONDAY, 17TH SEPTEMBER 2007 AT 6.00 PM**

**CONFERENCE ROOM, THE COUNCIL HOUSE, BURCOT LANE, BROMSGROVE**

**MEMBERS:** Councillors C. J. K. Wilson (Chairman), S. R. Colella (Vice-Chairman), Mrs. H. J. Jones, D. McGrath, C. R. Scurrall, Mrs. C. J. Spencer and E. C. Tibby

### **AGENDA**

1. To receive apologies for absence
2. Declarations of Interest
3. To confirm the accuracy of the minutes of the meeting of the Audit Board held on 25th June 2007 (Pages 1 - 4)
4. Internal Audit Performance and Workload (Pages 5 - 12)
5. Recommendation Tracker (Pages 13 - 26)
6. Corporate Risk Register (Pages 27 - 60)
7. Use of Resources Feedback 2006 and Self Assessment 2007 (Pages 61 - 92)
8. To consider any other business, details of which have been notified to the Head of Legal, Equalities and Democratic Services prior to the commencement of the meeting and which the Chairman, by reason of special circumstances, considers to be of so urgent a nature that it cannot wait until the next meeting

**K. DICKS**  
**Chief Executive**

The Council House  
Burcot Lane  
BROMSGROVE  
Worcestershire  
B60 1AA

6th September 2007

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## **BROMSGROVE DISTRICT COUNCIL**

### **MEETING OF THE AUDIT BOARD**

**MONDAY, 25TH JUNE, 2007 AT 6.00 P.M.**

**PRESENT:** Councillors S. R. Colella, D. McGrath, C. R. Scurrrell, Mrs. C. J. Spencer, E. C. Tibby and C. J. K. Wilson

**Observer:** Councillor G. N. Denaro

**Officers:** Mr. K. Dicks, Miss. J. Pickering, Mr. N. Shovell, Ms. K. Firth and Ms. D. Parker-Jones

#### **1/07 ELECTION OF CHAIRMAN AND VICE-CHAIRMAN**

**RESOLVED:** that Councillors C. J. K. Wilson and S. R. Colella be appointed Chairman and Vice-Chairman of the Board respectively for the ensuing municipal year.

#### **2/07 APOLOGIES**

An apology for absence was received from Councillor Mrs. H. J. Jones.

#### **3/07 DECLARATIONS OF INTEREST**

No interests were declared.

#### **4/07 MINUTES**

The Minutes of the meeting of the Audit Board held on 19th February 2007 were submitted.

**RESOLVED:** that the Minutes be approved as a correct record and signed by the Chairman.

#### **5/07 INTERNAL AUDIT PROCESS AND AUDIT BOARD GUIDANCE**

The Audit Services Manager gave members a brief summary of the Council's internal audit process and explained some of the requirements contained within the CIPFA "Audit Committees: Practical Guidance for Local Authorities" publication.

During the discussion reference was made to the frequency of the meetings of the Board. Members were informed that the Board was required to meet at least four times per year but that additional meetings could be arranged should the need arise.

**RESOLVED:**

- (a) that the internal audit process be noted; and
- (b) that the guidance detailed in the CIPFA "Audit Committees: Practical Guidance for Local Authorities" publication be noted.

6/07 **USE OF RESOURCES**

The Head of Financial Services reported that the Use of Resources report had not been received from KPMG LLP, the Council's External Auditors, and stated that the matter would therefore be referred to a future meeting of the Board.

7/07 **STATEMENT OF ACCOUNTS AND STATEMENT ON INTERNAL CONTROL**

Consideration was given to the unaudited Statement of Accounts for the year ended 31st March 2007, which incorporated the Statement of Internal Control.

Members queried how the Audit Board could see that the effectiveness of the system of internal control was both maintained and duly followed up on, as appropriate. The Audit Services Manager stated that any identified weaknesses were given a priority 1, 2 or 3 rating (priority 1 being the highest level), with each priority then being tracked on a quarterly basis. Managers were required to provide progress updates on priority areas and any outstanding priority 1 issues were automatically referred to the Audit Board, with senior management investigating such issues prior to their referral.

**RECOMMENDED:** that the Executive Cabinet be requested to recommend to full Council the approval of the unaudited Statement of Accounts, which incorporated the Statement of Internal Control, for the year ended 31st March 2007, in accordance with the Accounts and Audit Regulations 2003 amended 2006.

8/07 **ANNUAL AUDIT AND INSPECTION LETTER**

A copy of the Audit Commission and Council's External Auditor's Annual Audit and Inspection Letter was considered. It was noted that the document was somewhat less detailed than usual due to the publication of the Council's Comprehensive Performance Assessment.

**RESOLVED:** that the Annual Audit and Inspection Letter be noted.

9/07 **CIPFA AUDIT CODE SELF-ASSESSMENT AND 2007-2010 INTERNAL AUDIT STRATEGY**

The Board considered a report which gave a summary of the Internal Audit self assessment against the standards detailed in the CIPFA Code of Practice for Internal Audit in Local Government, and which also presented the 2007-2010 Internal Audit Strategy.

**RESOLVED:**

- (a) that the Internal Audit self assessment be noted; and
- (b) that the 2007-2010 Internal Audit Strategy be noted and approved.

10/07 **2006/2007 INTERNAL AUDIT OPINION**

Members considered the 2006/2007 Internal Audit Opinion on the Council's internal control environment.

**RESOLVED:** that the Internal Audit Opinion report on the Council's internal control environment for 2006/2007 be approved.

11/07 **LOCAL CODE OF CORPORATE GOVERNANCE AND 2006/2007 STATEMENT OF ASSURANCE**

Consideration was given to the updated Local Code of Corporate Governance and the Statement of Assurance for 2006/2007.

**RESOLVED:** that the updated Local Code of Corporate Governance and the Statement of Assurance for 2006/2007 be noted and approved.

12/07 **MEMBER TRAINING**

In order to assist them in carrying out their functions on the Board, members requested that they be given specific training on audit matters and that there be liaison with other councils, whose Audit Boards were deemed to be operating well, to see whether there were any lessons to be learned in this regard.

Members also agreed that it would be useful for them to receive a copy of the programme of annual audits.

**RESOLVED:**

- (a) that audit training be arranged for the members of the Audit Board; and
- (b) that officers forward a copy of the programme of annual audits to the members of the Board.

The meeting closed at 7.10 pm

Chairman

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## **BROMSGROVE DISTRICT COUNCIL**

### **AUDIT BOARD**

**17TH SEPTEMBER 2007**

#### **INTERNAL AUDIT PERFORMANCE AND WORKLOAD**

Responsible Portfolio Holder	Councillor Geoff Denaro
Responsible Head of Service	Head of Financial Services

#### **1. SUMMARY**

- 1.1 To present a summary of the current performance and workload of the Internal Audit Section.

#### **2. RECOMENDATION**

- 2.1 The Audit Board is recommended to note and approve the:

- Current status and work completed on the 2007/08 Audit Plan.
- Work completed by the Internal Audit Section during the first five months of 2007/08.
- Work regarding any ongoing investigations.
- Current Performance Indicator statistics.

#### **3. BACKGROUND**

- 3.1 Following the Audit Board meeting on the 25<sup>th</sup> April 2006, a number of standard agenda items and topics were agreed. This report includes information on the following areas:

- 2007/08 Audit Plan – Current Status.
- Audit Work Completed since the previous Audit Board meeting.
- Summary of Investigations and Recommended Improvements.
- Performance Indicator statistics.
- New or updated audit documents.

#### 4. 2007/08 AUDIT PLAN – CURRENT STATUS

4.1 The 2007/08 Audit Plan came into effect on the 1<sup>st</sup> April 2007. Detailed below is the work completed to date on the audit reviews detailed in the plan.

Description	Section	Start Date	Current Status			Comments
			To Start	Ongoing	Complete	
<b><u>Audit Reviews</u></b>						
Project Management Methodology	E-Gov. & CS	Qtrtr 1		✓		Testing ongoing.
Street Cleansing	St. Scene & Waste Mngmnt	Qtrtr 1			✓	Audit completed.
Web Development / Updates	E-Gov. & CS	Qtrtr 1			✓	Audit completed.
Stores & Garage (incl. Business Support)	St. Scene & Waste Mngmnt	Qtrtr 1	✓			Audit yet to start.
Members' Expenses	Legal & Demo.	Qtrtr 1			✓	Audit completed.
Enforcement	Plan. & Env.	Qtrtr 1			✓	Audit completed.
Council Risk Registers	Corporate	Qtrtr 2	✓			Audit yet to start.
Equality and Diversity	Legal & Demo.	Qtrtr 2	✓			Audit yet to start.
Refuse Collection & Recycling	St. Scene & Waste Mngmnt	Qtrtr 2	✓			Audit yet to start.
Health & Safety	HR & OD	Qtrtr 2		✓		Testing ongoing.
CCTV - Lifeline System	Cult. & Comm.	Qtrtr 2			✓	Audit completed.
Asset Management	Legal & Demo.	Qtrtr 2	✓			Audit yet to start.
Performance Indicators & Data Quality	Policy & Perf.	Qtrtr 2		✓		Testing ongoing.
E-mail policy & Internet Usage	E-Gov. & CS	Qtrtr 2	✓			Audit yet to start.
Licensing & Taxi Licensing	Plan. & Env.	Qtrtr 2	✓			Audit yet to start.
Budgetary Control & Strategy	Financial Svcs	Qtrtr 3	✓			Audit yet to start.
Procurement (incl. E-Procurement & Best Value)	Financial Svcs	Qtrtr 3	✓			Audit yet to start.



Description	Section	Start Date	Current Status			Comments
			To Start	Ongoing	Complete	
Benefits	Financial Srvs	Qtr 3	✓			Audit yet to start.
Dolphin Centre	Cult. & Comm.	Qtr 3	✓			Audit yet to start.
Debtors	Financial Srvs	Qtr 3	✓			Audit yet to start.
Customer Service Centre	E-Gov. & CS	Qtr 3	✓			Audit yet to start.
Payroll	HR & OD	Qtr 4	✓			Audit yet to start.
Creditors	Financial Srvs	Qtr 4	✓			Audit yet to start.
General Ledger & Bank Reconciliations	Financial Srvs	Qtr 4	✓			Audit yet to start.
Treasury Management	Financial Srvs	Qtr 4	✓			Audit yet to start.
Council Tax	Financial Srvs	Qtr 4	✓			Audit yet to start.
Disabled Facilities & Improvement Grants	Plan. & Env.	Qtr 4		✓		Testing ongoing.
NNDR	Financial Srvs	Qtr 4	✓			Audit yet to start.
<b>Projects</b>						
Amphlett Hall	Legal & Demo.	Qtr 1		✓		Management Committee attended.
Leadership Development Programme	N/A	Qtr 1		✓		Work ongoing.
Equalities Champion	Legal & Demo.	Qtr 1		✓		Equalities Champion meetings attended.
Information Management	E-Gov. & CS	Qtr 1		✓		Project support provided.
POP Project	Financial Srvs	Qtr 1		✓		Project support provided.
PPlus System	Policy & Perf.	Qtr 1			✓	Work completed.
Local Code of Corporate Governance	Corporate	Qtr 1			✓	Work completed.
Risk Management	Corporate	Qtr 1		✓		Ongoing facilitation and support.
Spatial Project	E-Gov. & CS	Qtr 1		✓		Project support provided.
Wyre Forest Risk Management	Corporate	Qtr 3		✓		Ongoing discussion.

## **5. AUDIT WORK COMPLETED**

5.1 In addition to the delivery of the 2007/08 Audit Plan, as detailed in section 4, the following work has been completed by the Internal Audit section between 1<sup>st</sup> April 2007 and 31<sup>st</sup> August 2007.

- The section has been assessed by the Council's external auditors, with no major issues being raised.
- The Internal Audit Section has a representative on the Risk Management Steering Group and has provided ongoing support and facilitation in implementing the Council's Risk Management Strategy.
- Two "Introduction to Risk Management" training sessions have been held for staff.
- Ongoing assistance on the Purchase Order Processing (POP) Project.
- The sixth Fraud Newsletter has been circulated to staff.
- Monthly monitoring of the Internal Audit Section's 2006/07 Performance Indicators. Further information has been provided in section 7.
- The National Fraud Initiative (NFI) data matches are being resolved, with assistance from other sections around the Council.
- Additional support on internal investigations.

## **6. SUMMARY OF INVESTIGATIONS**

6.1 Internal Audit has been involved in five investigations since 1<sup>st</sup> April 2007. Internal Audit's involvement in each case can be summarised by the following:

- Investigation Code FR301: Internal Audit was contacted to provide resources, guidance and support in completing the investigation. The review is currently ongoing.
- Investigation Code F302: Internal Audit was contacted regarding a contract monitoring issue. The review is currently ongoing.
- Investigation Code FR303: A process review was requested at short notice. Internal Audit has completed the review and a final report, detailing process improvements, has been issued and agreed.
- Investigation Code FR304: Internal Audit was contacted to provide resources, guidance and support in completing the investigation. The review has been completed and issue resolved.
- Investigation Code FR305: A process review was requested at short notice. After consultation with management, alternative action has been taken to resolve the issue.

6.2 None of the completed investigations detailed above have resulted in any major risks to the Council and its assets. Additionally, where possible, the issues detailed above and Internal Audit's subsequent involvement resulted in improved systems, processes and a more robust system of internal control within the Council.

## 7. 2007/08 INTERNAL AUDIT PERFORMANCE INDICATORS

7.1 At the Audit Board meeting on the 19<sup>th</sup> February 2007, the new 2007/08 Performance Targets were agreed. Detailed below is the first five months performance against the agreed targets.

No	Description	2007/08 Target	2007/08 Actual	Comments
1	Delivery of Audit Plan (Jobs Finished)	21%	18%	18% of reviews have been completed during 2007/08. Additionally, work has commenced on 29% of the Audit Plan.
2	Delivery of Audit Plan (Resources)	95%	74%	74% of planned resources have been available during 2007/08. This is due to one Auditor being seconded to the Legal department and the other Auditor post being vacant since July.
3	Productive audit time	63%	65%	65% of 2007/08 audit time has been classed as productive.
4	Assignments completed within budget	85%	80%	80% of completed reviews for 2007/08 have been delivered within the days allocated.
5	Response time to fraud/allegations	5 days	3 days	All allegations and investigations have been responded to within 5 days for 2007/08.
6	Pre-audit meetings held for each audit	100%	100%	Pre-audit meetings have been held for all 2007/08 audit reviews.
7	Post audit meetings held for each audit	100%	100%	Post audit meetings have been held for 80% of 2007/08 audit reviews.
8	Draft report turnaround	5 days	1 day	All draft reports have been issued within 5 days for 2007/08.
9	Final report turnaround	10 days	15 days	Final reports have been issued within 15 days for 2007/08.
10	Number of recommendations accepted	95%	99%	99% of audit recommendations have been accepted for 2007/08.
11	Post Audit Questionnaires returned	85%	60%	60% of quality questionnaires have been returned for 2007/08.
12	Customer feedback rating	92%	96%	96% positive feedback has been received from post audit questionnaires

No	Description	2007/08 Target	2007/08 Actual	Comments
				returned during 2006//07.
13	Attendance	3.4 days	0 days	To date, there has been no staff sickness for 2007/08.

7.2 Following each final report, the Head of Service and/or Service Manager are issued with a Quality Questionnaire. This enables them to rate the service they received and detail any areas that require improving. From the questionnaires issued since 1<sup>st</sup> April 2007, the following comments have been received:

- CCTV – Lifeline System Review:

“Considering the speed at which the decision to complete an audit was taken and then the subsequent audit I found it all highly organised, efficient and pain free, proving that sometimes anticipation of such an event is far worse than the audit itself.”

- Benefits System Review:

“The process was helpful and not intrusive. It is always difficult to suggest a good time to audit revenues or benefits, but the recommendations are helpful and will assist us in achieving performance standards.”

- Council Tax System Review:

“The review was conducted in a professional manner. It was very thorough and questions were asked when the auditor was unsure how to find the data required. The auditor would listen to any comments I raised and that may have changed the results of some of the findings/checks. Overall, a very fair review.”

## **8. NEW OR UPDATED AUDIT DOCUMENTS**

8.1 There are no new or updated Internal Audit documents to report.

## **9. FINANCIAL IMPLICATIONS**

9.1 None outside existing budgets.

## **10. LEGAL IMPLICATIONS**

10.1 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2006 to “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices”.

## **11. COUNCIL OBJECTIVES**

11.1 Council Objective 04: Improvement.

## **12. RISK MANAGEMENT**

12.1 The main risks associated with the details included in this report are:

- Non-compliance with statutory requirements.
- Ineffective Internal Audit service.
- Lack of an effective internal control environment.

12.2 These risks are being managed as follows:

- Non-compliance with statutory requirements:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

- Ineffective Internal Audit service:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

- Lack of an effective internal control environment:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

## **13. CUSTOMER IMPLICATIONS**

13.1 No customer implications.

## **14. EQUALITIES AND DIVERSITY IMPLICATIONS**

14.1 No equalities and diversity issues.

## **15. OTHER IMPLICATIONS**

Procurement Issues:
None
Personnel Implications:
None

Governance/Performance Management: Effective governance process.
Community Safety including Section 17 of Crime and Disorder Act 1998: None
Policy: None
Environmental: None

**16. OTHERS CONSULTED ON THE REPORT**

Portfolio Holder	No
Chief Executive	Yes
Corporate Director (Services)	No
Assistant Chief Executive	No
Head of Service	Yes
Head of Financial Services	Yes
Head of Legal, Equalities & Democratic Services	No
Head of Organisational Development & HR	No
Corporate Procurement Team	No

**17. APPENDICES**

None.

**18. BACKGROUND PAPERS**

None.

**CONTACT OFFICER**

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Tel: (01527) 881667

## **BROMSGROVE DISTRICT COUNCIL**

### **AUDIT BOARD**

**17TH SEPTEMBER 2007**

#### **RECOMMENDATION TRACKER**

Responsible Portfolio Holder	Councillor Geoff Denaro
Responsible Head of Service	Head of Financial Services

#### **1. SUMMARY**

- 1.1 To present a summary of audit report “priority one” recommendations and agree a process to monitor the implementation of each recommendation.

#### **2. RECOMMENDATION**

- 2.1 The Audit Board is recommended to:

- Review the “priority one” recommendations detailed in Appendix A.
- Highlight the key recommendations that require following up.
- Agree any necessary action and reporting process.

#### **3. BACKGROUND**

- 3.1 Following completion of an audit review, recommendations are made to assist Heads of Service and Managers to improve their operational effectiveness. Each recommendation is included in a final report and is prioritised based on the following matrix:

Priority 1: Recommendations that are **fundamental** to improving the controls within the system.

Priority 2: Recommendations that are **important** to improving the controls within the system.

Priority 3: Recommendations that are **desirable** to improving the controls within the system.

Prioritising recommendations enables Heads of Service and Managers to implement recommendations based on importance, in order to improve control within their systems and processes.

- 3.2 During the Audit Board meeting on the 25<sup>th</sup> April 2006 it was agreed that “priority one” recommendations would be monitored on a quarterly basis to ensure they were being

implemented. Progress against each recommendation would then be reported to the Audit Board for information and any further action would be agreed, as required.

- 3.3 Heads of Service and Managers are contacted on a quarterly basis and an update is requested on each key “priority one” recommendation included on their audit reports. Progress is monitored along with any action completed.

#### **4. RECOMMENDATION TRACKER REPORT SUMMARY**

- 4.1 Attached in Appendix A is a summary of 22 key “priority one” recommendations that have been reported since 1<sup>st</sup> April 2006. The summary report includes the following information:

- Audit Review Title;
- Service Area;
- Final Report Date;
- Recommendation;
- Due Date; and
- Current Position.

- 4.2 Based on the information detailed in Appendix A, the Audit Board can select the key recommendations they require tracking to ensure the necessary action is being taken. Progress against the each selected key recommendation will be monitored and the results will be reported at the next Audit Board meeting on the 10<sup>th</sup> December 2007.

- 4.3 As recommendations are implemented, new “priority one” recommendations will be added to the report for the Audit Board to review.

#### **5. FINANCIAL IMPLICATIONS**

- 5.1 None outside existing budgets.

#### **6. LEGAL IMPLICATIONS**

- 6.1 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2006 to “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices”.

#### **7. COUNCIL OBJECTIVES**

- 7.1 Council Objective 04: Improvement.

#### **8. RISK MANAGEMENT**

- 8.1 The main risks associated with the details included in this report are:

- Non-compliance with statutory requirements.
- Ineffective Internal Audit service.



- Lack of an effective internal control environment.

8.2 These risks are being managed as follows:

- Non-compliance with statutory requirements:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

- Ineffective Internal Audit service:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

- Lack of an effective internal control environment:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

8.3 Service specific improvements and actions are also monitored as part of each individual service risk register.

## 9. **CUSTOMER IMPLICATIONS**

9.1 No customer implications.

## 10. **EQUALITIES AND DIVERSITY IMPLICATIONS**

10.1 No equalities and diversity issues.

## 11. **OTHER IMPLICATIONS**

Procurement Issues:
None
Personnel Implications:
None
Governance/Performance Management:
Effective governance process.
Community Safety including Section 17 of Crime and Disorder Act 1998:

None
Policy:  None
Environmental:  None

## 12. **OTHERS CONSULTED ON THE REPORT**

Portfolio Holder	No
Chief Executive	Yes
Corporate Director (Services)	No
Assistant Chief Executive	No
Head of Service	Yes
Head of Financial Services	Yes
Head of Legal, Equalities & Democratic Services	No
Head of Organisational Development & HR	No
Corporate Procurement Team	No

## 13. **APPENDICES**

13.1 Appendix A: Recommendation Tracker Report.

## 14. **BACKGROUND PAPERS**

None.

## **CONTACT OFFICER**

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## Recommendation Tracker Report

Appendix A

### Priority 1 Audit Recommendations – Current Status

No.	Audit Title	Recommendation	Due Date	Current Position
1	CCTV System (Culture and Community Services)  Final Report Issued: 14 <sup>th</sup> September 2006	<b><u>CCTV Code of Practice</u></b>  We recommend that the CCTV Code of Conduct be formally approved and adopted.	Nov. '06	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
2	Data Protection (Legal and Democratic Services)  Final Report Issued: 3 <sup>rd</sup> October 2006	<b><u>Retention of Documents</u></b>  We recommend that staff be reminded to ensure regular housekeeping is carried out in all areas to ensure data is not held for longer than is necessary and is disposed of in a secure manner.	Jan. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
3	Treasury Management (Financial Services)  Final Report Issued: 4 <sup>th</sup> May 2007	<b><u>Investment Reports Received from Managed Accounts</u></b>  We recommend that reports received for managed accounts are subjected to a senior management review and this is evidenced.	Feb. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

No.	Audit Title	Recommendation	Due Date	Current Position
4	Development Control (Planning and Environment Services)  Final Report Issued: 30 <sup>th</sup> November 2006	<b><u>Planning Enforcement Procedures</u></b>  We recommend that workable procedures should be agreed and written which conform to the Enforcement Concordat Good Practice Guide.  We also recommend that when agreed the Policy should be publicised where appropriate as per the above guide.	Mar. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
5	Section 106 (Corporate)  Final Report Issued: 15 <sup>th</sup> January 2007	<b><u>Procedures</u></b>  We recommend that a clear procedure for dealing with and managing Section 106 Agreements is written.  The procedures should clearly document all stages of the process including the implementation and monitoring of agreements.  You should refer to the Planning Obligations: 'Practice Guide and research other local authority' procedures for further guidance.	Apr. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

No.	Audit Title	Recommendation	Due Date	Current Position
6	<p>Customer Service Centre (E-Government and Customer Services)</p> <p>Final Report Issued: 15<sup>th</sup> December 2006</p>	<p><b><u>Monitoring</u></b></p> <p>We recommend that management:</p> <ul style="list-style-type: none"> <li>- establish if it is possible to print a Customer Relationship Management (CRM) system report that details, for specified time periods, the identity of customers who have telephoned the Centre;</li> <li>- use such a report to monitor the quality and consistency of CRM notes on a risk basis. That is, start with the same percentage check for all CSAs and either increase or decrease the percentage checked dependent upon the number of errors identified; and</li> <li>- remedial action (for example, training) should be put in place to address any identified issues.</li> </ul>	Apr. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
7	<p>Housing Enabling Service (Planning and Environment Services)</p> <p>Final Report Issued: 2<sup>nd</sup> October 2006</p>	<p><b><u>Procedures</u></b></p> <p>We recommend that the action plan arising from the Audit Commission Strategic Housing Services July 2006 inspection report is implemented as soon as possible.</p> <p>As most homelessness related activities have been outsourced to BDHT, it is imperative that the action plan includes procedures for processes that are the responsibility of BDHT. Officers from BDC should consult with representatives of BDHT when compiling procedures for those activities undertaken by BDHT.</p>	Apr. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

No.	Audit Title	Recommendation	Due Date	Current Position
8	Debtors System (Financial Services)  Final Report Issued: 3 <sup>rd</sup> May 2007	<b><u>Management Information</u></b>  We recommend that useful system reports are identified and produced, for example: - debtor details / account amendments; - reminders; and - accounts currently with the Legal Section.	Jun. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
9	NNDR (Financial Services)  Final Report Issued: 22 <sup>nd</sup> February 2007	<b><u>Billing Procedures</u></b>  We recommend that a clear documented procedure for billing is established which should not just focus on the input of data into academy.	Jun. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
10	NNDR (Financial Services)  Final Report Issued: 22 <sup>nd</sup> February 2007	<b><u>Bill Suppressions</u></b>  We recommend that an adequate documented process for dealing with suppressed accounts is established.  The process should include: - the level of detail to be recorded on the NNDR system to support the suppressed bill; - adequate review process to ensure suppressed accounts are subject to a regular review; - the process for monitoring suppressed accounts, including the use of report 6100e; and - authorisation levels where necessary.	Jun. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

No.	Audit Title	Recommendation	Due Date	Current Position
11	<p>Customer Service Centre (E-Government and Customer Services)</p> <p>Final Report Issued: 15<sup>th</sup> December 2006</p>	<p><b><u>Exception Reports</u></b></p> <p>We recommend that as part of the Civica project training is provided in relation to Radius report writing and identification of useful reports. Additionally, once useful reports have been identified the following should be included within Cashier procedures:</p> <ul style="list-style-type: none"> <li>- a schedule of when reports should be produced;</li> <li>- a distribution list;</li> <li>- guidance as to what should be done with the reports; and</li> <li>- responsibilities, that is, who needs to review any actions and outcomes.</li> </ul>	Jun. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
12	<p>Creditors System (Financial Services)</p> <p>Final Report Issued: 8<sup>th</sup> May 2007</p>	<p><b><u>System Reports</u></b></p> <p>We recommend that a review of the Creditors system be completed that identifies a full list of potential reports that can be used to aid the section and provide management information. Examples of reports to include:</p> <ul style="list-style-type: none"> <li>- new suppliers and system amendments.</li> <li>- payments outstanding;</li> <li>- levels of expenditure by supplier;</li> <li>- accounts in dispute;</li> <li>- cancelled payments and reissued cheques;</li> <li>- credit notes outstanding; and</li> <li>- potential duplicate payments.</li> </ul> <p>Once a list of reports has been identified, we recommend that a timetable be created that details:</p> <ul style="list-style-type: none"> <li>- who produces and receives the report;</li> <li>- when and how often the report is produced; and</li> <li>- any action, following the production of the report.</li> </ul>	Jul. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

No.	Audit Title	Recommendation	Due Date	Current Position
13	Council Tax System (Financial Services)  Final Report Issued: 16 <sup>th</sup> May 2007	<b><u>Suspense Account – Access and Authorisation</u></b>  We recommend that access to transfer items from the suspense account is restricted to authorised officers.  In addition the level of authorisation required to transfers items from the suspense accounts should be documented in procedures.	Aug. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
14	Council Tax System (Financial Services)  Final Report Issued: 16 <sup>th</sup> May 2007	<b><u>Arrears Reports</u></b>  We recommend that problems regarding the arrears reporting are investigated. Appropriate action should be taken to obtain adequate monitoring reports.	Aug. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
15	Payroll System (Human Resources and Organisational Development)  Final Report Issued: 24 <sup>th</sup> July 2007	<b><u>Management Review</u></b>  We recommend that the monthly 10% variation report and BACS payment reports, for all payment types, are submitted to senior management for reasonableness checks prior to the BACS transmission.	Aug. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.



No.	Audit Title	Recommendation	Due Date	Current Position
16	Benefits (Financial Services)  Final Report Issued: 5 <sup>th</sup> April 2007	<b><u>BACS Transmission</u></b>  We recommend that a separate BACS authorisation card be obtained for Revenue and Benefits.  This card should be: - specific to one member of staff with a deputy; - only allow access to the Revenue and Benefits BACS files; and - stored securely.	Sep. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
17	Council Tax System (Financial Services)  Final Report Issued: 16 <sup>th</sup> May 2007	<b><u>Management Reports</u></b>  We recommend that appropriate training is provided and meaningful management information is available and utilised.	Sep. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
18	NNDR (Financial Services)  Final Report Issued: 22 <sup>nd</sup> February 2007	<b><u>System Access</u></b>  We recommend that system access is reviewed and adequate procedures are put in place which governs the level of access and permissions granted.  Restricted access should be established where necessary.	Sep. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
19	NNDR (Financial Services)  Final Report Issued: 22 <sup>nd</sup> February 2007	<b><u>Management Reports</u></b>  We recommend that appropriate training is provided and meaningful management information is available and utilised.	Sep. '07	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

No.	Audit Title	Recommendation	Due Date	Current Position
20	Budgetary Control System (Financial Services)  Final Report Issued: 9 <sup>th</sup> May 2007	<p><b><u>Accountancy Procedures</u></b></p> <p>We recommend that an Accountancy Procedure Manual be created and distributed to all staff.</p> <p>The manual should include:</p> <ul style="list-style-type: none"> <li>- aspects of the budget setting and monitoring process; and</li> <li>- all relevant operations fulfilled by the section.</li> </ul>	Mar. '08	To be reported at the 10 <sup>th</sup> December Audit Board meeting.
21	Creditors System (Financial Services)  Final Report Issued: 8 <sup>th</sup> May 2007	<p><b><u>New Suppliers</u></b></p> <p>We acknowledge that it is the intention to explore the availability of system reports during the implementation of Purchase Ordering Process (POP) within Agresso.</p> <p>However we recommend that due to system reports being unavailable that a manual record is introduced which includes:</p> <ul style="list-style-type: none"> <li>- new supplier name;</li> <li>- new supplier ID;</li> <li>- date created on system;</li> <li>- documentation used to create supplier; and</li> <li>- signature of verifying officer.</li> </ul> <p>We further recommend that the helpdesk call placed with Agresso is followed up.</p>	Mar. '08	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

No.	Audit Title	Recommendation	Due Date	Current Position
22	Council Tax System (Financial Services)  Final Report Issued: 16 <sup>th</sup> May 2007	<p><b><u>Year End Reconciliations</u></b></p> <p>We recommend that adequate documentation be retained to support the year-end reconciliation.</p> <p>Documentation should clearly evidence the carried forward figure and brought forward figure to ensure they agree. All reconciliations be signed and dated to evidence the management check.</p>	Mar. '08	To be reported at the 10 <sup>th</sup> December Audit Board meeting.

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## **BROMSGROVE DISTRICT COUNCIL**

### **AUDIT BOARD**

**17TH SEPTEMBER 2007**

#### **CORPORATE RISK REGISTER**

Responsible Portfolio Holder	Geoff Denaro
Responsible Head of Service	Jayne Pickering, Head of Financial Services

#### **1. SUMMARY**

- 1.1 To present for approval the Corporate Risk Register.

#### **2. RECOMMENDATION**

- 2.1 It is recommended that Audit Board recommend to Executive Cabinet for approval of the Corporate Risk Register attached at Appendix 1 to 3.

#### **3. BACKGROUND**

- 3.1 On 7<sup>th</sup> March 2007 the Executive Cabinet approved the Council's Risk Management Strategy. The Strategy identified the Council's corporate approach to identify and manage its business risks as:

- A clear understating of the Council's corporate and operational objectives;
- To identify and assess the risks that will prevent the Council and its services from achieving their objectives;
- Completion of the standard risk management documentation, including the Risk Register and Action / Improvement Plan;
- Implementation of the actions and improvements identified;
- Monthly and quarterly monitoring and reporting on the current position for each action and improvement by the Council's Risk Management Steering Group; and
- An ongoing review of the information included in the Risk Register and Action / Improvement Plan.

- 3.2 Since the Strategy was approved in March 2007 the Risk Management Steering Group has been overseeing, in conjunction with Heads of Service, the development of a Corporate Risk Register. Initially, in accordance with the Strategy, the Key Objectives for the Council were identified as follows:

1. Effective Financial Management
2. Effective Corporate Leadership

3. Effective Member / Officer relations
4. Effective Member / Member relations
5. Full compliance with the Civil Contingencies Act
6. Maximising the benefits of investment in ICT equipment and training
7. Effective partnership working
8. Effective communications (internal and external)
9. Equalities and diversity agenda embedded across the authority
10. Appropriate investment in employee training and development
11. Effective employee recruitment and retention
12. Full compliance with all Health and Safety legislation
13. Effective two tier working and community engagement
14. Successful implementation of Job Evaluation
15. All Council data is accurate and of high quality
16. The Council no longer in recovery
17. Effective projects and events management
18. Effective Business Continuity (Adverse weather, industrial action, capacity etc)
19. Effective business and performance management
20. Effective customer focussed authority

- 3.3 Following the identification of the Key Objectives the risks associated with achieving them were identified. This is attached at Appendix 1. A separate exercise was also undertaken to assess what the major risks facing the authority were so as to ensure that the key objectives reflected both what the Council is trying to achieve (in the Council Plan) but also the risks facing the authority.
- 3.4 Once the key objectives and the risks had been identified the level of risk both in terms of impact and likelihood were assessed (in accordance with the strategy). The current level of risk has been identified together with the key controls in place that enable this to be achieved. In addition the acceptable level of risk together with the actions associated with achieving this were identified – this is attached at Appendix 2.
- 3.5 Appendix 3 identifies, in detail, the actions needed to achieve the acceptable level of risk. The action plan also shows how actions will be monitored to ensure delivery again in accordance with the Risk Management Strategy. Appendix 4 provides the Risk Matrix and Scorecard for information. It is recommended that the Corporate Risk Register as shown at Appendix 1 to 3 is approved.

#### **4. FINANCIAL IMPLICATIONS**

- 4.1 None outside existing budgets.

#### **5. LEGAL IMPLICATIONS**

- 5.1 None except specific legislation associated with any of the specific key objectives.

## **6. COUNCIL OBJECTIVES**

- 6.1 Primarily Council Objective 04: Improvement however the Corporate Risk Register seeks to enable delivery of the Council's key objectives by identifying the risks associated with them and then seeking to mitigate them.

## **7. RISK MANAGEMENT**

- 7.1 Developing and maintaining a comprehensive Corporate Risk Register will assist the Council to achieve its objectives, priorities, vision and values. The development and continual review of the registers will also support the Council's achievement of the Use of Resources framework.

## **8. CUSTOMER IMPLICATIONS**

- 8.1 Key objective 20 is "Effective Customer Focused Authority."
- 8.2 Effective identification and management of risk is essential to improving the performance of the Council and thus the service to the customer.

## **9. EQUALITIES AND DIVERSITY IMPLICATIONS**

- 9.1 Key objective 9 is "Equalities and diversity agenda embedded across the Authority" and as such equalities and diversity issues should be considered in everything the Council does.

## **10. OTHER IMPLICATIONS**

Procurement Issues None directly associated with this report
Personnel Implications None directly although it is every member of staffs responsibility to identify and seek to mitigate risk
Governance/Performance Management Effective Risk Management is key effective governance and integral to performance management
Community Safety including Section 17 of Crime and Disorder Act 1998 None
Policy None directly associated with this report
Environmental None directly associated with this report

## **11. OTHERS CONSULTED ON THE REPORT**

Portfolio Holder	No
------------------	----

Chief Executive	<b>Yes</b>
Executive Director (Partnerships and Projects)	<b>No</b>
Assistant Chief Executive	<b>No</b>
Head of Service	<b>Yes</b>
Head of Financial Services	<b>Yes</b>
Head of Legal, Equalities & Democratic Services	<b>No</b>
Head of Organisational Development & HR	<b>No</b>
Corporate Procurement Team	<b>No</b>

## **12. APPENDICES**

- Appendix 1 Corporate Risk Register – Key Objectives and High Level Risks
- Appendix 2 Corporate Risk Register
- Appendix 3 Risk Register Actions
- Appendix 4 Risk Matrix and Scorecard

## **13. BACKGROUND PAPERS**

Risk Management Strategy  
Departmental Risk Registers

## **CONTACT OFFICER**

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E Mail: j.pickering@bromsgrove.gov.uk  
Tel: (01527) 881207



**Bromsgrove District Council Risk Register**

**APPENDIX 1**

<b>Service:</b>	Corporate	
<b>Service Area:</b>	N/A	

Key Objective: Ref. No. 1	
Effective Financial Management Responsibility: Head of Financial Services	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	
Technical	
Legal	✓
Environmental	

Key Objective: Ref. No. 2	
Effective corporate leadership Responsibility: CEO	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	
Legal	✓
Environmental	

Key Objective: Ref. No. 3	
Effective Member / Officer relations Responsibility: CEO	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	
Legal	✓
Environmental	

Key Objective: Ref. No.4	
Effective Member / Member relations Responsibility: Head of Legal & Democratic and Head of HR & OD	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	
Political	✓
Social	✓
Technical	
Legal	✓
Environmental	

Current	
Impact	Likelihood
High	Medium
Risk Colour (Score)	
RED (6)	

Acceptable	
Impact	Likelihood
Medium	Low
Risk Colour (Score)	
GREEN (2)	

Current	
Impact	Likelihood
High	High
Risk Colour (Score)	
RED (9)	

Acceptable	
Impact	Likelihood
High	Medium
Risk Colour (Score)	
RED (6)	

Current	
Impact	Likelihood
High	High
Risk Colour (Score)	
RED (9)	

Acceptable	
Impact	Likelihood
Medium	Medium
Risk Colour (Score)	
AMBER (4)	

Current	
Impact	Likelihood
High	High
Risk Colour (Score)	
RED (9)	

Acceptable	
Impact	Likelihood
Medium	Medium
Risk Colour (Score)	
AMBER (4)	

Risks
Budget overspend resulting in a suspension / reduction in service provision.
Poor Use of Resources scoring - possible intervention by government departments.
Misappropriation of funding received ( e.g. grants, S106).

Risks
Council's resources not allocated in accordance with priorities.
Council's resources not focused on visible improvements that the customer can see.
Negative impact on reputation and future CPA score.

Risks
Lack of clarification of responsibilities.
Lack of trust.
Fragmented decision making.
Poor image of the Council.
Intervention.

Risks
Poor member/member relations leads to intervention.
Poor decision making.
Poor reputation.

Key Objective: Ref. No. 5	
Full compliance with the Civil Contingencies Act Responsibility: Head of Planning & Environment	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	
Political	
Social	✓
Technical	
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	Medium	High	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (6)		RED (6)	

Risks	
Ineffective response to an emergency/incident.	
Adverse Impact on Council Reputation.	
Chaos.	

Key Objective: Ref. No. 6	
Maximising the benefits of investment in ICT equipment and training Responsibility: Head of E-Gov & Customer Services	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	
Social	✓
Technical	✓
Legal	
Environmental	

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	High	High	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (9)		RED (6)	

Risks	
System fails to meet the need of most services.	
Technology failure, virus corruption, supplier failure, data loss, corruption to GIS base.	

Key Objective: Ref. No. 7	
Effective partnership working Responsibility: Assistant CEO and Head of Street Scene & Waste Management	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	
Legal	
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	Medium	High	Low
Risk Colour (Score)		Risk Colour (Score)	
RED (6)		AMBER (3)	

Risks	
Key partnership fails to work properly.	
Fail to engage effectively with partnerships.	
Adverse comment from DCLG Minister.	
Impacts on future CPA inspection.	
Not embracing enhanced two tier.	

Key Objective: Ref. No. 8	
Effective communications (internal and external) Responsibility: Assistant CEO	
Links to Council Objective:	Sense of Community & Well Being (03)
High Impact Areas	
Financial	
Political	✓
Social	✓
Technical	
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
Medium	Medium	Low	Medium
Risk Colour (Score)		Risk Colour (Score)	
AMBER (4)		GREEN (2)	

Risks	
Poor staff morale due to lack of communications.	
Poor Member relations due to lack of communications.	
Poor reputation with customers due to lack of communication on good news stories and service changes.	
Council's decisions do not reflect customer's views due to poor consultation.	
Council's priorities do not reflect customer's views.	

Key Objective: Ref. No. 9	
<p>Equalities and diversity agenda embedded across the Authority Responsibility: Head of Legal &amp; Democratic Services</p>	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	
Political	✓
Social	✓
Technical	
Legal	✓
Environmental	

Current	
Impact	Likelihood
High	High
Risk Colour (Score)	
RED (9)	

Acceptable	
Impact	Likelihood
Low	Medium
Risk Colour (Score)	
GREEN (2)	

Key Objective: Ref. No. 10	
<p>Appropriate investment in employee development and training Responsibility: Head of HR &amp; OD</p>	
Links to Council Objective:	
High Impact Areas	
Financial	
Political	
Social	✓
Technical	✓
Legal	
Environmental	

Current	
Impact	Likelihood
Medium	Medium
Risk Colour (Score)	
AMBER (4)	

Acceptable	
Impact	Likelihood
Low	Medium
Risk Colour (Score)	
GREEN (2)	

Key Objective: Ref. No. 11:	
<p>Effective employee recruitment and retention Responsibility: Head of HR &amp; OD</p>	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	
Political	
Social	✓
Technical	✓
Legal	
Environmental	✓

Current	
Impact	Likelihood
High	High
Risk Colour (Score)	
RED (9)	

Acceptable	
Impact	Likelihood
Medium	Medium
Risk Colour (Score)	
AMBER (4)	

Key Objective: Ref. No. 12	
<p>Full compliance with all Health and Safety legislation Responsibility: Head of HR &amp; OD</p>	
Links to Council Objective:	
High Impact Areas	
Financial	
Political	
Social	✓
Technical	
Legal	✓
Environmental	✓

Current	
Impact	Likelihood
High	Medium
Risk Colour (Score)	
RED (6)	

Acceptable	
Impact	Likelihood
Low	Medium
Risk Colour (Score)	
GREEN (2)	

Risks
Council fails to fully address equalities and diversity agenda.
Legal Challenge.
Service delivery inadequate and unable to meet the community needs.

Risks
Lack of investment in personal development and training of staff/managers.

Risks
Fail to recruit/retain staff in key areas e.g. planning/Revenues and Benefits.

Risks
H&S culture does not exist throughout the Council.
Serious incident occurs.
H&S Executive standards not being fully met.
H&S profile not high enough on the senior management agenda.
Insufficient H&S training at all levels.

Key Objective: Ref. No. 13	
Effective two tier working and Community Engagement Responsibility: CEO	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	
Political	✓
Social	✓
Technical	
Legal	
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	Medium	Medium	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (6)		AMBER (4)	

Risks
Intervention.
Budget Cuts.
Inability to achieve Council Priorities.

Key Objective: Ref. No. 14	
Successful implementation of Job Evaluation Responsibility: Head of HR & OD	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	
Legal	
Environmental	

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	Medium	Medium	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (6)		AMBER (4)	

Risks
Financial risks in realtion to back pay and pay protection.
PR risk, for example, costs; outcome; potential disruption; industrial actions; industrial relations.
Legal contractual risks.

Key Objective: Ref. No. 15	
All Council data is accurate and of high quality Responsibility: Assistant CEO and Head of E-Gov & Customer Services	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	✓
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	High	High	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (9)		RED (6)	

Risks
Poor quality data resulting in poor decisions making which could impact on all aspects of risk.
Potential Service failure/reduction if urgent budget savings need to be made.

Key Objective: Ref. No. 16	
The Council no longer in recovery Responsibility: CEO and Assistant CEO	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	✓
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	High	Medium	Low
Risk Colour (Score)		Risk Colour (Score)	
RED (9)		GREEN (2)	

Risks
Political instability leading to intervention.
Officer instability leading to intervention.
Performance reversal leading to intervention.
Failure to make visible improvements leading to intervention.

Key Objective: Ref. No. 17	
Effective Projects and Events Management Responsibility: Head of E-Gov & Customer Services and Head of Culture & Community	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	✓
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	High	High	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (9)		RED (6)	

Risks
Events - major incident/death of member of public.
Projects - lack of understanding how a project achieves Council objectives.

Key Objective: Ref. No. 18	
Effective Business Continuity (Adverse weather, industrial action, capacity etc) Responsibility: Head of Planning & Environment	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	✓
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	High	High	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (9)		RED (6)	

Risks
Adverse Impact on Council Reputation.
Inability to carry out statutory functions.
Chaos.
Inability to deliver environmental and community services.

Key Objective: Ref. No. 19	
Effective Business and Performance Management Responsibility: Assistant CEO	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	✓
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	Medium	High	Low
Risk Colour (Score)		Risk Colour (Score)	
RED (6)		AMBER (3)	

Risks
Unable to drive performance levels up to standard required for excellent council.
Performance slips backwards.
Performance not being managed at departmental and team level (CPA rec.).

Key Objective: Ref. No. 20	
Effective Customer Focused Authority Responsibility: Assistant CEO and Head of E-Gov & Customer Services	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	✓
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
Medium	Medium	Medium	Low
Risk Colour (Score)		Risk Colour (Score)	
AMBER (4)		AMBER (3)	

Risks
Customer experience not good enough.
Customer satisfaction not comparable with good councils.
Professional culture dominates rather than customer culture.
Customer experience negatively impacts on future CPA.

Service:	Corporate
Service Area:	N/A

Key Objective: Ref. No. 1		Key Objective: Ref. No. 2		Key Objective: Ref. No. 3		Key Objective: Ref. No. 4		Key Objective: Ref. No. 5	
Effective Financial Management Responsibility: Head of Financial Services		Effective corporate leadership Responsibility: CEO		Effective Member / Officer relations Responsibility: CEO		Effective Member / Member relations Responsibility: Head of Legal & Democratic and Head of HR & OD		Full compliance with the Civil Contingencies Act Responsibility: Head of Planning & Environment	
Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)
High Impact Areas		High Impact Areas		High Impact Areas		High Impact Areas		High Impact Areas	
Financial	✓	Financial	✓	Financial		Financial		Financial	
Political	✓	Political	✓	Political	✓	Political	✓	Political	
Social		Social	✓	Social	✓	Social	✓	Social	✓
Technical		Technical		Technical		Technical		Technical	
Legal	✓	Legal	✓	Legal	✓	Legal	✓	Legal	✓
Environmental		Environmental		Environmental		Environmental		Environmental	✓
Current		Acceptable		Current		Acceptable		Current	
Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood
High	Medium	Medium	Low	High	High	Medium	Medium	High	High
Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)	
RED (6)		GREEN (2)		RED (9)		AMBER (4)		RED (9)	
Current Key Controls		Current Key Controls		Current Key Controls		Current Key Controls		Current Key Controls	
Monthly Monitoring reports (budget holders and committee reports). Discussed with accountancy and actions arising documented and reviewed monthly.		Monitor adherence with the Council Constitution and action taken where required. Monitored by the Monitoring Officer through the Standards Committee.		Regular meetings between Portfolio Holder and HOS. Actions arising documented and reviewed.		Regular meetings between Leader and Group Leaders. Actions arising documented and reviewed. Leader feeds back to Chief Executive.		Trained and Experienced Emergency Planning Officer in post as first point of contact in the event of an emergency working to agreed policies and procedures.	
Procedures in place to monitor compliance with statutory legislation. Accounts quality checked by management and internal & external audit review.		Weekly meetings between Chief Executive and Leader. Summary notes are produced and actions arising documented and reviewed.		Monitor adherence with the Council Constitution and action taken where required. Monitored by the Monitoring Officer through the Standards Committee.		Other Political Groups occupy key roles to ensure opposition leaders take a proactive role.		Emergency Plan which is subject to a regular review and action taken where required. Emergency Plan has been subject to testing.	
Financial Regulations, Standing orders in place and financial training courses with budget holders to explain the policies.		Regular meetings between Portfolio Holder and HOS. Actions arising documented and reviewed.				Monitor adherence with the Council Constitution and action taken where required. Monitored by the Monitoring Officer through the Standards Committee.		Level of service provided by Worcestershire County Council who are the principal coordinators for Worcestershire is detailed in a Service Level Agreement.	
Monitor Use of Resources compliance that includes an action plan to develop the key areas of improvement to both maintain current scoring and improve for future.		Council Vision & Priorities in place which govern the approval of projects. All projects have to clearly link to the council priorities and objectives in order for approval to be considered.				Member/member protocol which has been endorsed by Group Leaders. Monitor adherence with the member/member protocol and action taken where required. Monitored by the Monitoring Officer.			

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Action Ref.	Actions / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements
1.1	Internal Control Framework being reviewed to improve the control of financial management and ownership within the Authority.	2.1	To implement Member development programme focusing on roles/responsibilities and discharge of duties.	3.1	Implement Member/Officer awareness training of the Constitution and working arrangements.	4.1	Review the scrutiny process to encourage involvement of back benchers in democratic process. (Action Ref 2.2 will also help to achieve involvement)	5.1	Develop and implement Emergency Planning training for staff and increase awareness of Emergency Planning Issues.
1.2	To demonstrate the relationship improvements to be made to linkage between financial management and Performance Management.	2.2	To organise and hold regular member forums with the CEO to proactively engage with Group Leaders.	3.2	Code of Conduct training for new members	4.2	Develop formal protocols for member / member operations.	5.2	Organise series of meetings with partners e.g. Police, other bordering local authorities to increase familiarity with those involved and improve links with partnership organisations.
1.3	To document monthly meetings with Portfolio holders in relation to financial matters to enable more focus and understanding.	2.3	Review of Constitution to ensure it is appropriate for the Council needs.	3.3	Regular meetings with group leaders to address any areas of concern	4.3	Undertake specific member coaching/ mentoring to proactively develop members e.g. visits to other councils.	5.3	Undertake a test of the Emergency Planning System and processes.
1.4	Further improvements to budget monitoring to include automatic generation of reports from the Agresso system and more accurate profiling of budgets.	2.4	To implement a Member Induction Programme to ensure roles and responsibilities are clearly communicated. <b>Note: cross reference to programme when agreed.</b>	3.4		4.4	Organise meetings with Group Leaders from BDC and other councils to share knowledge and experiences.	5.4	Draft Business Continuity plans for Service areas.
1.5	Review of Financial Regulations to ensure they are appropriate for the Council needs . To get sign off from each budget holder that they are aware and understand the fin regs and will comply with them.	2.5	Organise Joint Member/CMT events to proactively improve development of the Top Team.	3.5		4.5	Develop Member induction and Member development programmes to improve member capacity.	5.5	
1.6	To undertake Training events for budget holders to ensure understanding of financial reports and improve financial decision making.	2.6	To review the Council Priorities for 08/09 to ensure they are appropriate for the Council needs.	3.6		4.6	Provide awareness training for Members to ensure media coverage and press releases are appropriate.	5.6	
1.7	To implement the Purchase Order processing system to enable on-line ordering of goods and services and to account for commitments within the general ledger reports.	2.7		3.7		4.7		5.7	

1.8	To manage capital projects more effectively - through quarterly reports to members and more accurate profiling of budgets.	2.8		3.8		4.8		5.8	
1.9	To implement the actions relating to VFM within the service business plans and to review the achievement of outcomes quarterly.	2.9		3.9		4.9		5.9	
1.10	To review the VFM strategy to ensure it is appropriate to delivery VFM improvements within the Council.	2.10		3.10		4.10		5.10	
1.11	Develop and implement a more robust approach to budget consultation and challenge of bids.								

Completed by:	
Job Title:	
Date:	



Key Objective: Ref. No. 6	
<p>Maximising the benefits of investment in ICT equipment and training Responsibility: Head of E-Gov &amp; Customer Services</p>	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	
Social	✓
Technical	✓
Legal	
Environmental	

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	High	Medium	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (9)		AMBER (4)	

Key Objective: Ref. No. 7	
<p>Effective partnership working Responsibility: Assistant CEO and Head of Street Scene &amp; Waste Management</p>	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	✓
Political	✓
Social	✓
Technical	
Legal	
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	Medium	High	Low
Risk Colour (Score)		Risk Colour (Score)	
RED (6)		AMBER (3)	

Key Objective: Ref. No. 8	
<p>Effective communications (internal and external) Responsibility: Assistant CEO</p>	
Links to Council Objective:	Sense of Community & Well Being (03)
High Impact Areas	
Financial	
Political	✓
Social	✓
Technical	
Legal	✓
Environmental	✓

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
Medium	Medium	Low	Medium
Risk Colour (Score)		Risk Colour (Score)	
AMBER (4)		GREEN (2)	

Key Objective: Ref. No. 9	
<p>Equalities and diversity agenda embedded across the Authority Responsibility: Head of Legal &amp; Democratic Services</p>	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	
Political	✓
Social	✓
Technical	
Legal	✓
Environmental	

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
High	High	Low	Medium
Risk Colour (Score)		Risk Colour (Score)	
RED (9)		GREEN (2)	

Key Objective: Ref. No. 10	
<p>Appropriate investment in employee development and training Responsibility: Head of HR &amp; OD</p>	
Links to Council Objective:	Improvement (02)
High Impact Areas	
Financial	
Political	
Social	✓
Technical	✓
Legal	
Environmental	

Current		Acceptable	
Impact	Likelihood	Impact	Likelihood
Medium	Medium	Low	Medium
Risk Colour (Score)		Risk Colour (Score)	
AMBER (4)		GREEN (2)	

Current Key Controls
<p>ICT infrastructure e.g. Backup systems, firewalls, anti virus and system access controls in place and Help desk facility.</p>
<p>Trained, experienced and professional staff, working to agreed policies and procedures and subject to continuous review.</p>
<p>Disaster Recovery site available at County Council. Site has servers; network connections; copies of systems and data. In the event of a disaster the site provides opportunity to link machines for core systems e.g. Academy, Agresso etc. The site has been subject to testing.</p>
<p>Agreed process in place which provides a structured approach for business case specifications including the completion of adequate documentation to provide sufficient information for approval to be considered.</p>

Current Key Controls
<p>Local Strategic Partnerships in place to address the priorities within the Community Plan. Regular meetings are held to discuss and any actions are documented and reviewed.</p>
<p>Monitor adherence with the LSA's and action taken where required. Monitored by Corporate Policy and Performance service area managed by Hugh Bennett (Assistant Chief Executive)</p>
<p>Regular meetings between BDC and partners. Actions arising documented and reviewed. Meetings are minuted.</p>
<p>Monitor adherence with the Corporate Project Management Methodology and action taken where required. Monitored by the responsible Head of Service.</p>

Current Key Controls
<p>Core brief distributed to all managers fortnightly following SMT, updating staff on key areas and provides staff with the opportunity to feedback.</p>
<p>Quarterly staff and management forums with SMT, updating staff on key areas providing them with the opportunity to ask questions. Questions and answers communicated to all staff via Connect Bulletin.</p>
<p>Connect - Bulletin distributed to all staff via email as and when required, Connect Magazine distributed with payslips monthly and Intranet.</p>
<p>Procedures in place including approval requirements to monitor compliance with Press Office Protocol. Monitored by the Communications and Customer First Manager.</p>

Current Key Controls
<p>Equalities Officer in place to monitor the action plan over the next 12 months to ensure the achievement of Level three.</p>
<p>Inclusive Equalities Scheme published and six sub groups established to develop and improve each strand.</p>
<p>Mandatory Staff training on equalities and diversity for council employees including scheduled Impact Assessment Surgeries for line managers.</p>
<p>Procedures in place to monitor compliance with equality standards which includes completion of impact assessments and production of departmental Equality Action Plans, subject to ongoing monitoring.</p>

Current Key Controls
<p>Training section created, Training Directory in place and agreed corporate training budget. Courses are subject to evaluation from a VFM perspective (attendance and costs), via feedback sheets completed by attendees and by monitoring attendance.</p>
<p>Annual PDR process which ensures that all employees have development plans and are set appropriate targets that are aligned to Council objectives.</p>
<p>The short term People Strategy is operational. Compliance with the strategy is monitored via the CEO/Head of HR &amp; OD 1:2:1's and via the Head of HR &amp; OD/direct reports 1:2:1's. Summary notes of 1:2:1's are produced and actions arising documented and reviewed.</p>
<p>Organisational Development Plan in place that is subject to IIP review. Interim IIP review (April 2007) acknowledged that significant progress has been achieved. Full re-assessment review planned for April 2008. See action 10.10.</p>

		Procedures in place to monitor compliance with Contract Procedure Rules and Financial Regulations. Monitored by the Section 151 Officer.		Established Disabled User Group who meet regularly to consult and involve members of the community in the way we deliver our services.	
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Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements
6.1	Completion of ICT equipment inventory.	7.1	Identify Local Area Agreement contribution and reward grant to help towards achieving the Worcestershire Community Plan.	8.1	Review Communications Strategy and action plan.	9.1	The completion of impact assessments in respect of all service functions policies and procedures.	10.1	Workforce planning activity commencing April 07. Review work undertaken last year, engage a consultant to lead on completion of work prior to development of gap analysis and implementation.
6.2	Develop and implement a rolling programme for the replacement of ICT Desktop equipment.	7.2	Develop performance management framework for LSP.	8.2	Tackle reputation management through developing improved Member communications e.g. member forums and meetings with group leaders.	9.2	Develop methods to improve collection and analysis of demographic data at service and corporate level including a central log of data for sharing.	10.2	Implement a Management Development Strategy to enhance skills, and improve capacity and Customer First principals. Strategy supports IIP accreditation.
6.3	To carry out Council systems upgrades of all systems and be adequately supported.	7.3	Review contractual arrangements for partnerships involving Council money.	8.3	Develop and implement a Communications Planner to identify communication issues and take necessary action to improve reputation management.	9.3	Identify and provide any appropriate training for all members of the Equalities and Diversity Forum.	10.3	Management Top Team programme concludes in April 2007. A mid-term evaluation will be carried out to assess the value of the Ashridge Leadership programme.
6.4	Develop and implement ICT Security Policy.	7.4	Develop clear objectives for LSP.	8.4	Organise regular meetings between Communications Manager and SMT to work together and identify any issues, taking necessary actions to tackle reputation management.	9.4	Establish a Youth Panel to attend regular meetings in order to identify specific equality and diversity issues.	10.4	Implement Management competencies as part of 2007 PDR process for all Managers to help identify learning needs, provide pathways to promotion and set clear and consistent standards across the organisation.
6.5	Implement ICT training for staff.	7.5	Develop and maintain risk register for Community Plan.	8.5	Develop and implement a Communication Policy Document.	9.5	Establish a Disabled Involvement Group to attend regular meetings to identify any specific equality and diversity issues.	10.5	Hold Management conferences during October 2007 to provide a sense of united leadership, improve management relationships and put across key messages.
6.6	Helpdesk to identify potential problems areas to establish what necessary action is required.	7.6	Develop and maintain a Corporate partnership register to identify where partnerships exists at BDC and the benefits.	8.6	Develop and provide communication skills training to advise those who need to be involved in interviews etc.	9.6	Disability Equality Project worker to be employed on 6 month contract to undertake research to enable us to identify ways to integrate disability equality.	10.6	Coaching and mentoring. Note: currently on hold.
6.7	Organise and hold regular meetings ICT and support areas to improve communication of ICT issues.	7.7	Assess and determine whether the Council and Partnership objectives are aligned.	8.7	Work with the Editorial Panel to develop "Together Bromsgrove" and Council Tax leaflet that include Members, but is politically neutral.	9.7		10.7	Implement succession planning for staff and managers to ensure business continuity.

6.8		7.8	Develop a Corporate approach to identifying partnerships.	8.8	Establishment of Older People's Panel and Young Persons consultation mechanism in order to gain an understanding of any specific issues they have and their perspective of the Council and the services provided.	9.8		10.8	Investigate and take decisions in relation to NVQ for and basic skills courses for staff
6.9		7.9	CEO to organise and hold regular meetings with Worcestershire County Council's CEO and Leader to improve and develop relationships.	8.9	Develop and implement methods of testing the quality and frequency of team meetings. E.g. record of team meetings.	9.9		10.9	Professional competencies. Note: staff competencies put back to 2008/9. To be implemented in PDR year in 2009.
6.10		7.10		8.10		9.10		10.10	Implement the OD action plan and review monthly as part of CMT meetings. This is to achieve full IIP accreditation.
								10.11	Staff competency. Note: put on hold to 2008/09.

<b>Key Objective: Ref. No. 11:</b>		<b>Key Objective: Ref. No. 12</b>		<b>Key Objective: Ref. No. 13</b>		<b>Key Objective: Ref. No. 14</b>		<b>Key Objective: Ref. No. 15</b>	
Effective employee recruitment and retention Responsibility: Head of HR & OD		Full compliance with all Health and Safety legislation Responsibility: Head of HR & OD		Effective two tier working and Community Engagement Responsibility: CEO		Successful implementation of Job Evaluation Responsibility: Head of HR & OD		All Council data is accurate and of high quality Responsibility: Assistant CEO and Head of E-Gov & Customer Services	
Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)
High Impact Areas		High Impact Areas		High Impact Areas		High Impact Areas		High Impact Areas	
Financial		Financial		Financial		Financial	✓	Financial	✓
Political		Political		Political	✓	Political	✓	Political	✓
Social	✓	Social	✓	Social	✓	Social	✓	Social	✓
Technical	✓	Technical		Technical		Technical		Technical	✓
Legal		Legal	✓	Legal		Legal		Legal	✓
Environmental	✓	Environmental	✓	Environmental	✓	Environmental		Environmental	✓

  

Current		Acceptable		Current		Acceptable		Current		Acceptable		Current		Acceptable	
Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood
High	High	Medium	Medium	Medium	Medium	Low	Medium	High	Medium	Medium	Medium	High	High	High	Medium
Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)	
RED (9)		AMBER (4)		AMBER (4)		GREEN (2)		RED (6)		AMBER (4)		RED (9)		RED (6)	

  

<b>Current Key Controls</b>		<b>Current Key Controls</b>		<b>Current Key Controls</b>		<b>Current Key Controls</b>		<b>Current Key Controls</b>	
<div>Page 4</div> <p>New Head of HR &amp; OD who provides a stable and consistent approach.</p>		<p>Updated Health &amp; Safety policy sets out aims and objectives for improving H&amp;S at work. Includes organisational responsibilities and arrangements currently in force for achieving those objectives. Policy subject to regular review.</p>		<p>Regular item on SMT &amp; CMT agenda. Meetings are minuted and actions arising documented and reviewed.</p>		<p>Monthly meetings of the Single Status Working Group. A partnership approach adopted with the Unions with Union delegates being members of the Group and, therefore, have involvement in decision making process. Meetings are minuted and actions arising documented and reviewed.</p>		<p>On an annual basis each Head of Service submits Performance Indicator certificates to the Interim Senior Policy &amp; Performance Officer.</p>	
<p>Training and development opportunities supported by a 'healthy' training budget. Includes internal courses and attainment of professional qualifications, where appropriate. The Training Directory is updated on a quarterly basis to ensure that training opportunities are pro-active and responsive.</p>		<p>Health and Safety training is mandatory for all new Members and Officers and is included within the Induction programme. Refresher training is provided for Fire Wardens and First Aiders and is included in the Training Directory for staff who choose refresher training.</p>		<p>Parish Council Forum meets Quarterly. Actions arising are documented and reviewed.</p>		<p>Regular updates provided to staff, for example, via Connect Bulletins and Intranet page.</p>		<p>Reports protocols are in operation that require reports to be circulated to relevant Heads of Service for review/comment prior presentation to CMT and Cabinet.</p>	
<p>Annual PDR process which delivers focus by ensuring that all employees, including the CEO, have development plans and are set appropriate targets that are aligned to Council objectives.</p>		<p>Government initiative to review long term sickness in public sector and reduce number of working days lost by 30% by 2010. Council has active engagement with the H&amp;S Executive to deliver the reduction. Some of the key underlying work-related causes of sickness absence being addressed are work related stress, musculoskeletal disorder and slips &amp; trips.</p>		<p>Quarterly Leaders from all the councils in Worcestershire meet with Chief Executive Officers. Actions arising documented and reviewed.</p>		<p>CMT share ownership of project with Single Status being a CMT agenda item.</p>		<p>PI's are subject to exception checking by Corporate Communications, Policy and Performance Team, that is, are checked to Performance Indicator certificates.</p>	
<p>The short term People Strategy is operational. Compliance with the strategy is monitored via the CEO/Head of HR &amp; OD 1:2:1's and via the Head of HR &amp; OD/direct reports 1:2:1's. Summary notes of 1:2:1's are produced and actions arising documented and reviewed.</p>		<p>H&amp;S audits of the Council House, Depot, Sports Centres and Play Areas. A 90% compliance level has been achieved for each service and section. Individual reports are provided for Heads of Service that provide examples of methods of monitoring action plans.</p>		<p>Timely updates feature on Core Brief</p>		<p>Job Evaluation Framework in operation. Key elements include procurement of software, identification of unique jobs, development of local conventions, evaluation of pilot scheme, appeals mechanism, agreed timetable for main evaluation exercise and WMLGA engaged to facilitate process.</p>		<p>External Audit review data in accordance with Key Lines of Enquiry. For identified issues, action plans are implemented and reviewed.</p>	

		Headline items in Staff Forums and Briefing sessions held by Chief Executive Officer and Leader		
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Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements
11.1	Develop close liaisons with Heads of Service and the Head of HR & OD to ensure early interventions, consultancy and action.	12.1	All major Health and Safety policies reviewed and mostly re-written. Now subject to consultation with HoS and Unions.	13.1	Leader to provide updates at Council meetings.	14.1	Conduct main evaluation exercise.	15.1	Cleanse of geographic data included within the Spatial Project.
11.2	Raise awareness with CMT of alternative service delivery options.	12.2	Review of risk assessments, practices and inspections to ensure compliant and demonstrate management controls.	13.2	CEO to work with other Councils to identify and monitor developments. Proactively engage staff in implementing alternative methods of working.	14.2	Determine Pay Protection policy. Trade Unions have been asked to set out their expectations and are keen to agree policy asap.	15.2	Publication of Data Quality Strategy and implement Action Plan linked to Audit Commission key lines of enquiry.
11.3	Implement the medium to long term actions within the HR Strategy, for example, review of HR policies.	12.3	Senior Management to promote health and safety via 1:2:1's, through the PDR process and as a DMT agenda item.	13.3	Identify and address issues (regarding the White Paper) through the LSP.	14.3	Translate JE scores into pay structure.	15.3	Development of Data Sharing Protocol for services.
11.4	Job Evaluation - see Key Objective "Successful implementation of Job Evaluation"	12.4	Raise awareness of Corporate Manslaughter implications across the Authority and inter- agencies via seminars and CMT meetings.	13.4	Organise regular meetings and pro-actively interact with Parishes.	14.4	Purchase pay modeller software.	15.4	
11.5	Workforce and succession planning activity. See action 10.7	12.5		13.5	Work with North Worcestershire to identify joint working opportunities.	14.5	Develop pay structure options.	15.5	
11.6	Investigate methods of improving the recruitment and selection process.	12.6		13.6	CEO and Leader to meet with Worcestershire County Council CEO and Leader in order to improve relations with the County.	14.6	Notify employees of results.	15.6	
11.7		12.7		13.7		14.7	TU ballot employees for acceptance. Although this is a Union action it is a key milestone within the JE project.	15.7	

11.8		12.8		13.8		14.8	Implement.	15.8	
11.9		12.9		13.9		14.9		15.9	
11.10		12.10		13.10		14.10		15.10	

Key Objective: Ref. No. 16		Key Objective: Ref. No. 17		Key Objective: Ref. No. 18		Key Objective: Ref. No. 19		Key Objective: Ref. No. 20	
The Council no longer in recovery Responsibility: CEO and Assistant CEO		Effective Projects Management Responsibility: Head of E-Gov & Customer Services and Head of Culture & Community		Effective Business Continuity (Adverse weather, industrial action, capacity etc) Responsibility: Head of Planning & Environment		Effective Business and Performance Management Responsibility: Assistant CEO		Effective Customer Focused Authority Responsibility: Assistant CEO and Head of E-Gov & Customer Services	
Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)	Links to Council Objective:	Improvement (02)
High Impact Areas		High Impact Areas		High Impact Areas		High Impact Areas		High Impact Areas	
Financial	✓	Financial	✓	Financial	✓	Financial	✓	Financial	✓
Political	✓	Political	✓	Political	✓	Political	✓	Political	✓
Social	✓	Social	✓	Social	✓	Social	✓	Social	✓
Technical	✓	Technical	✓	Technical	✓	Technical	✓	Technical	✓
Legal	✓	Legal	✓	Legal	✓	Legal	✓	Legal	✓
Environmental	✓	Environmental	✓	Environmental	✓	Environmental	✓	Environmental	✓
Current		Acceptable		Current		Acceptable		Current	
Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	Likelihood
High	High	Medium	Low	High	High	High	Medium	Medium	Medium
Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)		Risk Colour (Score)	
RED (9)		GREEN (2)		RED (9)		RED (6)		AMBER (4)	
Current Key Controls		Current Key Controls		Current Key Controls		Current Key Controls		Current Key Controls	
Improvement plan in place addressing areas of concern. Plan is monitored on a monthly basis (by CMT, PMB, Executive Cabinet and Government Monitoring Board) and adjustments made as required. Meetings are minuted and actions arising are reviewed.		Project Management Methodology in place. Key elements of the Project Management framework documentation include project initiation, implementation and closure.		Disaster Recovery site available at County Council. Site has servers; network connections; copies of systems and data. In the event of a disaster the site provides opportunity to link machines for core systems e.g. Academy, Agresso etc. The site has been subject to testing.		Three year targets subject to annual review by CMT, PMB and Cabinet.		Head of E-Gov & Customer Services and Head of Financial Services monitor adherence with the RLAs between Customer Service Centre and back office and action taken where required.	
In areas of concern additional resources made available. For example, staff drafted into Planning, Improvement Director funded as part of the Improvement plan.		Training in using the Project Management Methodology is available as detailed in the 2007/08 Training Directory.				Monthly monitoring of performance against targets and actions arising documented and reviewed.		PMB and CMT monitor adherence with the business plan, including adherence with Customer Service Standards, and action taken where required.	
Demonstrable leadership from Portfolio holders with responsibilities linked to improvements action plan.		Monthly capital budget monitoring of actuals against targets and actions arising documented and reviewed.				DMTs meet monthly to discuss performance and actions arising are documented and reviewed.		Monthly management information on Customer Service Centre is reviewed and acted upon where issues and/or problems are flagged.	
						Budget consultation focus groups meet regularly and actions arising are documented and reviewed.		Trained, experienced and professional staff, working to agreed policies and procedures and subject to continuous review.	

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Action Ref.		Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements	Action Ref.	Action / Improvements
16.1	Utilise and allocate actions to Staff Champions to help address agenda.	17.1	Implement a mechanism to monitor projects compliance with the Project Management Framework.	18.1	Draft and implement a Business Continuity Plan that includes maintaining good relations with partners.	19.1	Improvement Plan away day to identify blockages to performance improvement.	20.1	Undertake a Customer Service peer review during May '07.
16.2	PDR's used to focus attention by providing clarity of actions needed to improve.	17.2	Review Business Case element of the Project Management Framework document to ensure that it is fit for purpose.	18.2	Draft and implement a Disaster Recover Plan for ICT.	19.2	Set 2008/09 budget and link to performance targets (and future years).	20.2	Identify 5 areas to be subject to Charter Mark and develop actions plans.
16.3	Review and develop Improvement Plan to reflect changing environment via CMT meetings.	17.3		18.3	Undertake a business impact analysis.	19.3	Establish a series of Business Process Engineering reviews.	20.3	Procure and implement Customer Feedback software.
16.4	Develop and implement Performance Management Framework to provide monitoring of performance improvement, in particular, the spread of indicators across the quartiles.	17.4		18.4	Business continuity plans to be developed.	19.4	Development of integrated consultation, performance and budget timetable.	20.4	Customer Service Advisers to attain a recognised qualification (NVQ) in Customer Service.
16.5	Implement a method of external challenge and support as part of Improvement Plan away day post election.	17.5		18.5	Services to be prioritised.	19.5		20.5	Procure and install a queue management system at the CSC.
16.6		17.6		18.6	Ensure that critical information is secure.	19.6		20.6	Develop and implement a Corporate Access strategy, that is, provide a clear picture of how individuals access Council services.
16.7		17.7		18.7	Consider use of alternative premises.	19.7		20.7	Develop and implement a Customer Service Centre Strategy.



16.8		17.8		18.8	Training and testing to be carried out.	19.8		20.8	
16.9		17.9		18.9	Introduce a programme to ensure that Business Continuity plans are regularly reviewed.	19.9		20.9	
16.10		17.10		18.10		19.10		20.10	

<b>Service:</b>	Corporate	<b>Current Position Key:</b>	
<b>Service Area:</b>	N/A	<b>RED</b>	More than one month behind
		<b>AMBER</b>	One month behind
		<b>GREEN</b>	On Target

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
1	Effective Financial Management Responsibility: Head of Financial Services	1.1	Internal Control Framework being reviewed to improve the control of financial management and ownership within the Authority.	Neil Shovell	Audit Services Manager	Sep-07				
		1.2	To demonstrate the relationship improvements to be made to linkage between financial management and Performance Management.	Jayne Pickering	Head of Financial Services	Sep-07				
		1.3	To document monthly meetings with Portfolio holders in relation to financial matters to enable more focus and understanding.	Jayne Pickering	Head of Financial Services	Jun-07				
		1.4	Further improvements to budget monitoring to include automatic generation of reports from the Agresso system and more accurate profiling of budgets.	Helen Coleman	Accountancy Services Manager	Sep-07				
		1.5	Review of Financial Regulations to ensure they are appropriate for the Council needs . To get sign off from each budget holder that they are aware and understand the fin regs and will comply with them.	Helen Coleman	Accountancy Services Manager	Dec-07				
		1.6	To undertake Training events for budget holders to ensure understanding of financial reports and improve financial decision making.	Jayne Pickering	Head of Financial Services	Jun-07				
		1.7	To implement the Purchase Order processing system to enable on-line ordering of goods and services and to account for commitments within the general ledger reports.	Helen Coleman	Accountancy Services Manager	Dec-07				
		1.8	To manage capital projects more effectively - through quarterly reports to members and more accurate profiling of budgets.	Helen Coleman	Accountancy Services Manager	Sep-07				
		1.9	To implement the actions relating to VFM within the service business plans and to review the achievement of outcomes quarterly.	Jayne Pickering	Head of Financial Services	Jul-07				
		1.10	To review the VFM strategy to ensure it is appropriate to delivery VFM improvements within the Council.	Jayne Pickering	Head of Financial Services	Dec-07				
		1.11	Develop and implement a more robust approach to budget consultation and challenge of bids.	Christine Sanders	Senior Corporate Policy and Performance Officers	Feb-08				

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
2	Effective corporate leadership Responsibility: CEO	2.1	To implement Member development programme focusing on roles/responsibilities and discharge of duties.	Kevin Dicks	Chief Executive Officer	Ongoing throughout the course of the year				
		2.2	To organise and hold regular member forums with the CEO to proactively engage with Group Leaders.	Kevin Dicks	Chief Executive Officer	Ongoing but to start from June 2007				
		2.3	Review of Constitution to ensure it is appropriate for the Council needs.	Kevin Dicks	Chief Executive Officer	Updated by May 2007				
		2.4	To implement a Member Induction Programme to ensure roles and responsibilities are clearly communicated. Note: cross reference to programme when agreed.	Kevin Dicks	Chief Executive Officer	May-07				
		2.5	Organise Joint Member/CMT events to proactively improve development of the Top Team.	Kevin Dicks	Chief Executive Officer	Starting from June				
		2.6	To review the Council Priorities for 08/09 to ensure they are appropriate for the Council needs.	Kevin Dicks	Chief Executive Officer	Jul-07				
		2.7								
		2.8								
		2.9								
		2.10								
3	Effective Member / Officer relations Responsibility: CEO	3.1	Implement Member/Officer awareness training of the Constitution and working arrangements (KD)	Kevin Dicks	Chief Executive Officer	Starting from June				
		3.2	Code of Conduct training for new members	Claire Felton	Head of Legal and Democratic	June				
		3.3	Regular meetings with group leaders to address any areas of concern	Kevin Dicks	Chief Executive Officer	Starting from June				
		3.4								
		3.5								
		3.6								
		3.7								
		3.8								
		3.9								
		3.10								
4	Effective Member / Member relations Responsibility: Head of Legal & Democratic and Head of HR & OD	4.1	Review the scrutiny process to encourage involvement of back benchers in democratic process. (Action Ref 2.2 will also help to achieve involvement)	Claire Felton	Head of Legal and Democratic	Apr-07				
		4.2	Develop formal protocols for member / member operations.	Claire Felton	Head of Legal and Democratic	Apr-07				
		4.3	Undertake specific member coaching/ mentoring to proactively develop members e.g. visits to other councils.	Kevin Dicks	Chief Executive Officer	Starting from August				

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
		4.4	Organise meetings with Group Leaders from BDC and other councils to share knowledge and experiences.	Kevin Dicks	Chief Executive Officer	Dec-07				
		4.5	Develop Member induction and Member development programmes to improve member capacity.	Kevin Dicks	Chief Executive Officer	May				
		4.6	Provide awareness training for Members to ensure media coverage and press releases are appropriate.	Claire Felton Joanne Pitman	Head of Legal and Democratic Head of HR & OD	Starting from August				

5	Full compliance with the Civil Contingencies Act Responsibility: Head of Planning & Environment	5.1	Develop and implement Emergency Planning training for staff and increase awareness of Emergency Planning Issues.	Phil Street/Dave Hammond	Corporate Director (Services) and Head of Planning and Environment Services	Apr-07		Emergency Plan launched 29th March 2007		
	Page 50	5.2	Organise series of meetings with partners e.g. Police, other bordering local authorities to increase familiarity with those involved and improve links with partnership organisations.	Phil Street/Dave Hammond	corporate Director (Services) and Head of Planning and Environment Services	Sep-07		Organise series of meetings with partners to increase familiarity with those involved		
		5.3	Undertake a test of the Emergency Planning System and processes.	Phil Street/Dave Hammond	corporate Director (Services) and Head of Planning and Environment Services and Head of HR and OD	Mar-08		Need to test procedures as part of review		
		5.4	Draft Business Continuity plans for Service areas.	Phil Street/Dave Hammond	Corporate Director (Services) and Head of Planning and Environment Services	On-going				
		5.5								
		5.6								
		5.7								
		5.8								
		5.9								
		5.10								

6	Maximising the benefits of investment in ICT equipment and training Responsibility: Head of E-Gov & Customer Services	6.1	Completion of ICT equipment inventory.	Deb Poole	Head of E Government and Customer Services	Oct-07				
		6.2	Develop and implement a rolling programme for the replacement of ICT Desktop equipment.	Deb Poole	Head of E Government and Customer Services	Sep-07				
		6.3	To carry out Council systems upgrades of all systems and be adequately supported.	Deb Poole	Head of E Government and Customer Services	Nov-07				
		6.4	Develop and implement ICT Security Policy.	Deb Poole	Head of E Government and Customer Services	Aug-07				
		6.5	Implement ICT training for staff.	Deb Poole	Head of E Government and Customer Services	Sep-07				

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
		6.6	Helpdesk to identify potential problems areas to establish what necessary action is required.	Darren Webley	ICT Manager	Aug-07				
		6.7	Organise and hold regular meetings ICT and support areas to improve communication of ICT issues.	Darren Webley	ICT Manager	Sep-07				
		6.8								
		6.9								
		6.10								

7	Effective partnership working Responsibility: Assistant CEO and Head of Street Scene & Waste Management	7.1	Identify Local Area Agreement contribution and reward grant to help towards achieving the Worcestershire Community Plan.							
		7.2	Develop performance management framework for LSP.							
		7.3	Review contractual arrangements for partnerships involving Council money.							
		7.4	Develop clear objectives for LSP.							
		7.5	Develop and maintain risk register for Community Plan.							
		7.6	Develop and maintain a Corporate partnership register to identify where partnerships exists at BDC and the benefits.							
		7.7	Assess and determine whether the Council and Partnership objectives are aligned.							
		7.8	Develop a Corporate approach to identifying partnerships.							
		7.9	CEO to organise and hold regular meetings with Worcestershire County Council's CEO and Leader to improve and develop relationships.							
		7.10								

8	Effective communications (internal and external) Responsibility: Assistant CEO	8.1	Review Communications Strategy and action plan.	Anne Marie Darroch	Communications and Customer First Manager	Jul-07				
		8.2	Tackle reputation management through developing improved Member communications e.g. member forums and meetings with group leaders.	Anne Marie Darroch	Communications and Customer First Manager	Jul-07				
		8.3	Develop and implement a Communications Planner to identify communication issues and take necessary action to improve reputation management.	Anne Marie Darroch	Communications and Customer First Manager	Apr-07				

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
		8.4	Organise regular meetings between Communications Manager and SMT to work together and identify any issues, taking necessary actions to tackle reputation management.	Anne Marie Darroch	Communications and Customer First Manager	Apr-07				
		8.5	Develop and implement a Communication Policy Document.							
		8.6	Develop and provide communication skills training to advise those who need to be involved in interviews etc.							
		8.7	Work with the Editorial Panel to develop "Together Bromsgrove" and Council Tax leaflet that include Members, but is politically neutral.	Anne Marie Darroch	Communications and Customer First Manager	Apr-07				
		8.8	Establishment of Older People's Panel and Young Persons consultation mechanism in order to gain an understanding of any specific issues they have and their perspective of the Council and the services provided.	Christine Sanders and Louise Berry	Senior Corporate Policy and Performance Officers	Sep-07				
		8.9	Develop and implement methods of testing the quality and frequency of team meetings. E.g. record of team meetings.							
		8.10								

9	Equalities and diversity agenda embedded across the Authority Responsibility: Head of Legal & Democratic Services	9.1	The completion of impact assessments in respect of all service functions policies and procedures.	Joanne Pitman	Head of HR & OD	Oct-07				
		9.2	Develop methods to improve collection and analysis of demographic data at service and corporate level including a central log of data for sharing.							
		9.3	Identify and provide any appropriate training for all members of the Equalities and Diversity Forum.	Claire Felton	Head of Legal & Democratic	Dec-07				
		9.4	Establish a Youth Panel to attend regular meetings in order to identify specific equality and diversity issues.							
		9.5	Establish a Disabled Involvement Group to attend regular meetings to identify any specific equality and diversity issues.	Claire Felton	Head of Legal & Democratic	Jun-07				

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
		9.6	Disability Equality Project worker to be employed on 6 month contract to undertake research to enable us to identify ways to integrate disability equality.	Claire Felton	Head of Legal & Democratic	Apr-07				
		9.7								
		9.8								
		9.9								
		9.10								

10	Appropriate investment in employee development and training Responsibility: Head of HR & OD	10.1	Workforce planning activity commencing April 07. Review work undertaken last year, engage a consultant to lead on completion of work prior to development of gap analysis and implementation.	Joanne Pitman	Head of HR & OD	Oct-07				
		10.2	Implement a Management Development Strategy to enhance skills, and improve capacity and Customer First principals. Strategy supports IIP accreditation.	Joanne Pitman	Head of HR & OD	Oct-07				
	Page 53	10.3	Management Top Team programme concludes in April 2007. A mid-term evaluation will be carried out to assess the value of the Ashridge Leadership programme.	Joanne Pitman	Head of HR & OD	Apr-07				
		10.4	Implement Management competencies as part of 2007 PDR process for all Managers to help identify learning needs, provide pathways to promotion and set clear and consistent standards across the organisation.	Joanne Pitman	Head of HR & OD	Oct-07				
		10.5	Hold Management conferences during October 2007 to provide a sense of united leadership, improve management relationships and put across key messages.	Joanne Pitman	Head of HR & OD	Oct-07				
		10.6	Coaching and mentoring. Note: currently on hold.	Joanne Pitman	Head of HR & OD	Oct-07				
		10.7	Implement succession planning for staff and managers to ensure business continuity.	Joanne Pitman	Head of HR & OD	Oct-07				
		10.8	Investigate and take decisions in relation to NVQ for and basic skills courses for staff	Joanne Pitman	Head of HR & OD	Jun-06				
		10.9	Professional competencies. Note: staff competencies put back to 2008/9. To be implemented in PDR year in 2009.	Joanne Pitman	Head of HR & OD	Feb-09				

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
		10.10	Implement the OD action plan and review monthly as part of CMT meetings. This is to achieve full IIP accreditation.	Joanne Pitman	Head of HR & OD	Apr-09				
		10.11	Staff competency. Note: put on hold to 2008/09.	Joanne Pitman	Head of HR & OD	Dec-08				

11	Effective employee recruitment and retention Responsibility: Head of HR & OD	11.1	Develop close liaisons with Heads of Service and the Head of HR & OD to ensure early interventions, consultancy and action.	Joanne Pitman	Head of HR & OD	Jul-07				
		11.2	Raise awareness with CMT of alternative service delivery options.	Joanne Pitman	Head of HR & OD	Jul-07				
		11.3	Implement the medium to long term actions within the HR Strategy, for example, review of HR policies.	Joanne Pitman	Head of HR & OD	Jul-07				
		11.4	Job Evaluation - see Key Objective "Successful implementation of Job Evaluation"	Joanne Pitman	Head of HR & OD	Oct-07				
		11.5	Workforce and succession planning activity. See action 10.7	Joanne Pitman	Head of HR & OD	Oct-07				
	Page 54	11.6	Investigate methods of improving the recruitment and selection process.	Joanne Pitman	Head of HR & OD	Apr-08				
		11.7								
		11.8								
		11.9								
		11.10								

12	Full compliance with all Health and Safety legislation Responsibility: Head of HR & OD	12.1	All major Health and Safety policies reviewed and mostly re-written. Now subject to consultation with HoS and Unions.	Joanne Pitman	Head of HR & OD	Sep-07				
		12.2	Review of risk assessments, practices and inspections to ensure compliant and demonstrate management controls.	Joanne Pitman	Head of HR & OD	Dec-07				
		12.3	Senior Management to promote health and safety via 1:2:1's, through the PDR process and as a DMT agenda item.	Joanne Pitman	Head of HR & OD	Sep-07				
		12.4	Raise awareness of Corporate Manslaughter implications across the Authority and inter- agencies via seminars and CMT meetings.	Mike Cartwright	Health and Safety Advisor	Jul-07				
		12.5								
		12.6								
		12.7								
		12.8								
		12.9								
		12.10								



Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
13	Effective two tier working and Community Engagement Responsibility: CEO	13.1	Leader to provide updates at Council meetings.	Roger Hollingworth	Leader	Ongoing				
		13.2	CEO to work with other Councils to identify and monitor developments. Proactively engage staff in implementing alternative methods of working.	Kevin Dicks	Chief Executive Officer	Ongoing				
		13.3	Identify and address issues (regarding the White Paper) through the LSP.	Kevin Dicks	Chief Executive Officer	Ongoing				
		13.4	Organise regular meetings and pro-actively interact with Parishes.	Kevin Dicks	Chief Executive Officer	Ongoing				
		13.5	Work with North Worcestershire to identify joint working opportunities.	Kevin Dicks	Chief Executive Officer	Ongoing				
		13.6	CEO and Leader to meet with Worcestershire County Council CEO and Leader in order to improve relations with the County.	Kevin Dicks	Chief Executive Officer	Ongoing				
		13.7								
		13.8								
		13.9								
		13.10								

14	Successful Implementation of Job Evaluation Responsibility: Head of HR & OD	14.1	Conduct main evaluation exercise.	Joanne Pitman	Head of HR & OD	Oct-07				
		14.2	Determine Pay Protection policy. Trade Unions have been asked to set out their expectations and are keen to agree policy asap.	Joanne Pitman	Head of HR & OD	Dec-07				
		14.3	Translate JE scores into pay structure.	Joanne Pitman	Head of HR & OD	Dec-07				
		14.4	Purchase pay modeller software.	Joanne Pitman	Head of HR & OD	Oct-07				
		14.5	Develop pay structure options.	Joanne Pitman	Head of HR & OD	Jan-08				
		14.6	Notify employees of results.	Joanne Pitman	Head of HR & OD	TBD				
		14.7	TU ballot employees for acceptance. Although this is a Union action it is a key milestone within the JE project.	Joanne Pitman	Head of HR & OD	TBD				
		14.8	Implement.	Joanne Pitman	Head of HR & OD	Apr-08				
		14.9								
		14.10								

15	All Council data is accurate and of high quality Responsibility: Assistant CEO and Head of E-Gov & Customer Services	15.1	Cleanse of geographic data included within the Spatial Project.	Deb Poole	Head of E-Government and Customer Service	Mar-08				
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Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
		15.2	Publication of Data Quality Strategy and implement Action Plan linked to Audit Commission key lines of enquiry.	John Outhwaite	Senior Corporate Policy and Performance Officer	Aug-07				
		15.3	Development of Data Sharing Protocol for services.							
		15.4								
		15.5								
		15.6								
		15.7								
		15.8								
		15.9								
		15.10								

16	The Council no longer in recovery Responsibility: CEO and Assistant CEO	16.1	Utilise and allocate actions to Staff Champions to help address agenda.	Hugh Bennett	Assistant CEO	Ongoing				
		16.2	PDR's used to focus attention by providing clarity of actions needed to improve.	Kevin Dicks	Chief Executive Officer	Ongoing				
		16.3	Review and develop Improvement Plan to reflect changing environment via CMT meetings.	Kevin Dicks	Chief Executive Officer	Ongoing				
	Page 56	16.4	Develop and implement Performance Management Framework to provide monitoring of performance improvement, in particular, the spread of indicators across the quartiles.	Hugh Bennett	Assistant CEO	Every month				
		16.5	Implement a method of external challenge and support as part of Improvement Plan away day post election.	Hugh Bennett	Assistant Chief Executive	Jun-07				
		16.6								
		16.7								
		16.8								
		16.9								
		16.10								

17	Effective Projects Management Responsibility: Head of E-Gov & Customer Services and Head of Culture & Community	17.1	Implement a mechanism to monitor projects compliance with the Project Management Framework.	Deb Poole	Head of E Government and Customer Services	Dec-07				
		17.2	Review Business Case element of the Project Management Framework document to ensure that it is fit for purpose.	Deb Poole	Head of E Government and Customer Services	Sep-07				
		17.3								
		17.4								
		17.5								
		17.6								
		17.7								
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		17.10								

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
18	Effective Business Continuity (Adverse weather, industrial action, capacity etc) Responsibility: Head of Planning & Environment	18.1	Draft and implement a Business Continuity Plan that includes maintaining good relations with partners.	Phil Street	Corporate Director (Services)	Dec-07				
		18.2	Draft and implement a Disaster Recover Plan for ICT.	Darren Webley	ICT Manager	Jan-08				
		18.3	Undertake a business impact analysis.	Phil Street	Corporate Director (Services)	Dec-07				
		18.4	Business continuity plans to be developed.	Phil Street	Corporate Director (Services)	Dec-07				
		18.5	Services to be prioritised.	Phil Street	Corporate Director (Services)	Dec-07				
		18.6	Ensure that critical information is secure.	Phil Street	Corporate Director (Services)	Dec-07				
		18.7	Consider use of alternative premises.	Phil Street	Corporate Director (Services)	Dec-07				
		18.8	Training and testing to be carried out.	Phil Street	Corporate Director (Services)	Dec-07				
		18.9	Introduce a programme to ensure that Business Continuity plans are regularly reviewed.	Phil Street	Corporate Director (Services)	Dec-07				
		18.10								

19	Effective Business and Performance Management Responsibility: Assistant CEO	19.1	Improvement Plan away day to identify blockages to performance improvement.	Hugh Bennett	Assistant Chief Executive	Apr-07				
		19.2	Set 2008/09 budget and link to performance targets (and future years).	Jayne Pickering	Head of Financial Services	Feb-08				
		19.3	Establish a series of Business Process Engineering reviews.	Deb Poole	Head of E-Government and Customer Service	Nov-07				
		19.4	Development of integrated consultation, performance and budget timetable.							
		19.5								
		19.6								
		19.7								
		19.8								
		19.9								
		19.10								

20	Effective Customer Focused Authority Responsibility: Assistant CEO and Head of E-Gov & Customer Services	20.1	Undertake a Customer Service peer review during May '07.	Sharon Sharpe	Customer First Officer	Sep-08				
		20.2	Identify 5 areas to be subject to Charter Mark and develop actions plans.	Sharon Sharpe	Customer First Officer	Dec-07				
		20.3	Procure and implement Customer Feedback software.	Sharon Sharpe	Customer First Officer	Jun-07				
		20.4	Customer Service Advisers to attain a recognised qualification (NVQ) in Customer Service.	Hugh Bennett	Assistant Chief Executive	May-07				

Key Obj. Ref. No.	Key Objective	Action Ref.	Actions / Improvements	Responsible Officer (Name)	Responsible Officer (Job Title)	Target Completion Date (Month/Year)	2007/08 Qtr. 1 Position	Current Position Comments	2007/08 Qtr. 2 Position	Current Position Comments
		20.5	Procure and install a queue management system at the CSC.	Roger Horton	CSC Manager	Jun-07				
		20.6	Develop and implement a Corporate Access strategy, that is, provide a clear picture of how individuals access Council services.	Deb Poole	Head of E Government and Customer Services	Sep-07				
		20.7	Develop and implement a Customer Service Centre Strategy.	Roger Horton	CSC Manager	Aug-07				
		20.8								
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Date:

**Risk Scorecard**

Category	IMPACT		
	LOW	MEDIUM	HIGH
<b>Financial</b>	< £150k Minor non-compliance with internal financial procedures	£150k - £300k Significant non-compliance with internal financial procedures	> £300k Major non-compliance with internal financial procedures
<b>Political</b>	Minor issues identified by assurance reviews Minor adverse Local media Minor BVPI issues	Significant issues identified by assurance reviews Significant adverse Local media Significant BVPI issues	Major issues identified by assurance reviews Major adverse Local, Regional or National media Major BVPI issues
<b>Social</b>	Service delay Stakeholders consulted and concerns considered	Service suspended Limited stakeholder consultation	Service cancelled Stakeholders not consulted and concerns not considered
<b>Technical</b>	Minor system problems Minor impact on resources (staff, equipment, buildings, etc.)	Significant system problems Significant impact on resources (staff, equipment, buildings, etc.)	Major system problems Major impact on resources (staff, equipment, buildings, etc.)
<b>Legal</b>	Minor non-compliance with legislation or statutory requirements Minor penalty or warning	Significant non-compliance with legislation or statutory requirements Significant penalty or warning	Major non-compliance with legislation or statutory requirements Major penalty or warning
<b>Environmental</b>	Minor District health or cleanliness issues Minor schemes not consistent with stakeholder expectations	Significant District health or cleanliness issues Significant schemes not consistent with stakeholder expectations	Major District health or cleanliness issues Major schemes not consistent with stakeholder expectations

Category	LIKELIHOOD		
	LOW	MEDIUM	HIGH
<b>Occurrence</b>	> 18 months	6 - 18 months	< 6 months
<b>Probability</b>	< 30%	30% - 70%	> 70%

**APPENDIX 4****Risk Matrix**

	Category	Impact		
		LOW	MEDIUM	HIGH
Likelihood	HIGH	3	6	9
	MEDIUM	2	4	6
	LOW	1	2	3

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## **BROMSGROVE DISTRICT COUNCIL**

### **AUDIT BOARD**

**17TH SEPTEMBER 2007**

#### **USE OF RESOURCES FEEDBACK 2006 AND SELF ASSESSMENT 2007**

Responsible Portfolio Holder	Councillor Geoff Denaro Portfolio Holder for Finance
Responsible Head of Service	Jayne Pickering, Head of Financial Services

#### **1. SUMMARY**

- 1.1 To advise Audit Board of the feedback from KPMG in relation to the Use of Resources formal judgement for 2006 and to present the updated self assessment submitted to KPMG in July 2007.

#### **2. RECOMMENDATIONS**

- 2.1 Audit Board to consider the 2006 Use of Resources feedback and recommendations received from KPMG (Appendix 1).
- 2.2 Audit Board to consider the 2007 Use of Resources self assessment exceptions report i.e. those standards we have self assessed ourselves as not meeting, which has been submitted to KPMG for a formal judgement to be made (Appendix 2).
- 2.3 Audit Board to consider the whole Use of Resources Self Assessment for Value for Money, given the importance of this key line of enquiry to the Council (Appendix 3).

#### **3. BACKGROUND**

- 3.1 Members will be aware that the Council received a formal scoring of 2 out of 4 in relation to the 2006 Use of Resources scoring from the Audit Commission. The Council received a score of 1 out of 4 in demonstrating Value for Money. The scoring represented an improvement over the previous year where an overall of 1 out of 4 was achieved.
- 3.2 The judgement is made up over a number of themes:
- Financial reporting – how good the council's financial accounting and reporting arrangements are.

- Financial management – how well the council plans and manages its finances.
- Financial standing – how well the council safeguards its financial standing.
- Internal control – how the council's internal control environment enables it to manage its significant business risks
- Value for money – whether the council currently achieves good value for money and how well it manages and improves value for money.

3.3 The table below shows the scoring Bromsgrove received for the individual themes :

**Table 1:**

<b>Theme</b>	<b>Score</b>
Financial reporting	2 out of 4
Financial management	2 out of 4
Financial standing	2 out of 4
Internal control	2 out of 4
Value for Money	1 out of 4
<b>Overall</b>	<b>2 out of 4</b>

3.4 The following table demonstrates the comparison with neighbouring authorities:

**Table 2:**

<b>Authority</b>	<b>Score</b>
<b>Bromsgrove District Council</b>	<b>2 out of 4</b>
Redditch Borough Council	2 out of 4
Wychavon District	4 out of 4
Wyre Forest District Council	2 out of 4
Malvern District Council	2 out of 4
Worcester City District Council	2 out of 4

3.5 The Scoring of 2 reflects that the Council is performing at minimum requirements and is maintaining adequate performance.

#### **4. EXTERNAL AUDIT FEEDBACK**

4.1 Attached at Appendix 1 is the 2006 feedback received from KPMG in relation to the formal assessment. The main areas where the auditors feel the Council should improve are :



- improvements to working papers;
- consult with stakeholders in production of annual report;
- manage budgets more effectively during the year;
- member to be involved in reviewing management of assets; and
- develop cost information to link with performance to understand value for money in the delivery of services.

## **5. SELF ASSESSMENT TO MARCH 2007**

5.1 The detailed self assessment (available on request from the Head of Financial Services) demonstrates the improvements that were evident by March 2007.

5.2 Key improvements from the previous assessment include:

- liaison with an excellent authority to develop working papers;
- liaison with customers in the presentation of the annual report;
- improved communication of the financial standing of the Authority;
- enhancements to the Risk Management culture within the Council;
- developing action plans with departments to address Value for Money; and
- prepared the medium financial plan with enhanced links to corporate priorities.

5.3 The assessment does not take into account the developments that the Council has implemented since March 2007. These include:

- developing action plans with departments to address Value for Money;
- delivered training on risk management and financial management;
- enhanced budget holders responsibility to finance with individual budget packs;
- presented updated integrated financial and performance reports to members; and
- approval of asset management plan and development of asset register system.

5.4 Appendix 2 details the Use of Resources exceptions i.e. those standards we have self assessed ourselves as not meeting, and proposed actions to meet the standards.

5.5 The entire Value for Money self assessment is detailed at Appendix 3, given the importance of this key line of enquiry to the Council.

## **6. FINANCIAL IMPLICATIONS**

6.1 None as a direct result of this report.

## **7. LEGAL IMPLICATIONS**

7.1 None.

## **8. COUNCIL OBJECTIVES**

8.1 The effective use of resources underpins all the Council's objectives.

## **9. RISK MANAGEMENT**

9.1 The main risks associated with the details included in this report are:

- Ineffective financial management.
- Poor Value for Money culture.
- Lack of an effective internal control environment.

9.2 These risks are being managed as follows:

- Ineffective financial management:

Risk Register: Corporate  
Key Objective Ref No: 1  
Key Objective: Effective Financial Management

- Poor Value for Money culture:

Risk Register: Financial Services  
Key Objective Ref No: 9  
Key Objective: Effective VFM culture and compliant procurement best practices.

- Lack of an effective internal control environment:

Risk Register: Financial Services  
Key Objective Ref No: 3  
Key Objective: Efficient and effective Internal Audit service.

## **10. CUSTOMER IMPLICATIONS**

10.1 None.

## **11. EQUALITIES AND DIVERSITY IMPLICATIONS**

11.1 None.

## 12. **OTHER IMPLICATIONS**

Procurement Issues	None
Personnel Implications	None
Governance/Performance Management	– subject of the report
Community Safety	including Section 17 of Crime and Disorder Act 1998 None
Policy	None
Environmental	None

## 13. **OTHERS CONSULTED ON THE REPORT**

Please include the following table and indicate 'Yes' or 'No' as appropriate. Delete the words in italics.

Portfolio Holder	Yes
Chief Executive	Yes
Corporate Director (Services)	Yes
Assistant Chief Executive	Yes
Head of Service	Yes
Head of Financial Services	Yes
Head of Legal, Equalities & Democratic Services	Yes
Head of Organisational Development & HR	Yes
Corporate Procurement Team	No

## **APPENDICES**

Appendix 1     KPMG Use of Resources Feedback 2006

Appendix 2	Use of Resources Self Assessment – Exception Report
Appendix 3	Use of Resources Self Assessment – Value for Money

### **BACKGROUND PAPERS**

The full value for money self assessment is available from Jayne Pickering, Head of Financial Services on request.

### **CONTACT OFFICER**

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Tel: (01527) 881207



INFRASTRUCTURE & GOVERNMENT

## **Use of Resources Feedback 2006**

**Bromsgrove District  
Council**

June 2007

AUDIT

The contacts at KPMG LLP in connection with this report are:

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## Executive summary

2

- 1.1 Scope of this report
- 1.2 Summary of findings
- 1.3 Looking forward
- 1.4 Acknowledgements

## Use of Resources

3

- 2.1 Summary of our assessment
- 2.2 KLOE 1: Financial Reporting
- 2.3 KLOE 2: Financial Management
- 2.4 KLOE 3: Financial Standing
- 2.5 KLOE 4: Internal Control
- 2.6 KLOE 5: Value for money

## Appendices

- Appendix A: Summary of recommendations and action plan

This report is addressed to the Authority and has been prepared for the sole use of Bromsgrove DC ("the Authority"). We take no responsibility to any member of staff acting in their individual capacities, or to third parties. *The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies.* This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG LLP's work, in the first instance you should contact Jon Gorrie, who is the engagement director to the Authority, telephone 0121 232 3694, [jonathan.gorrie@kpmg.co.uk](mailto:jonathan.gorrie@kpmg.co.uk) who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees on 0161 236 4000, email [trevor.rees@kpmg.co.uk](mailto:trevor.rees@kpmg.co.uk), who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Team, Nicholson House, Lime Kiln Close, Stoke Gifford, Bristol, BS34 8SU or by e-mail to: [complaints@audit-commission.gov.uk](mailto:complaints@audit-commission.gov.uk). Their telephone number is 0117 9753131, textphone (minicom) 020 7630 0421.

## Section 1

### Executive summary

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#### 1.1 Scope of this report

This report summarises the findings of the 2006 Use of Resources assessment carried out by KPMG LLP ("KPMG") at Bromsgrove District Council ("the Authority").

Our findings are summarised below, with our more detailed findings presented in the next section of this report and recommendations summarised in Appendix A.

#### 1.2 Summary of findings

Between December 2006 and February 2007, we completed our second scored judgement on the Authority's use of resources. This assesses the Authority against Key Lines of Enquiry (KLOEs) specified by the Audit Commission, against which the Authority is scored on a scale between 1 (below minimum requirements) and 4 (performing strongly). The scores were reviewed by both KPMG's local and national quality control processes and then the Audit Commission's quality control procedures to ensure consistency in scoring with other auditors and authorities.

The Authority scored an overall level 2 (at minimum requirements – adequate performance). This shows a clear improvement from last year when the overall score was 1 - below minimum requirements. The Authority now has the basic corporate and financial management arrangements in place which allow it to address the Commission's minimum requirements in the areas of Financial Reporting, Financial Management, Financial Standing and Internal Control.

The Authority has also improved its arrangements for delivering value for money. However, this remains a challenge since a number of the Authority's services remain relatively high cost and low performance compared to its peers. As a result, the score on the value for money assessment remained at level 1. The key factor for this was that the Authority was not able to improve its performance and reduce costs for service delivery despite being able to demonstrate adequate arrangements for managing and improving its value for money.

#### 1.3 Looking Forward

The key challenge for the Authority looking forward is to use the mechanisms now in place to achieve value for money by delivering cost effective and good quality services to its users. The Authority has demonstrated improvements in its overall use of resources but can make further progress through implementing the recommendations set out in this report. In summary, these are:

- **Financial reporting:** The Authority should consider how it can further develop the quality of the working papers supporting its statement of accounts.
- **Financial planning:** The Authority should use its corporate plan to clearly drive the medium term financial strategy by making both documents clearly link together.
- **Asset Management:** Members should be fully involved in scrutinising the management of the Authority's asset base and that there are kept informed on the progress of the asset management plan.
- **Reserves policy:** We recommend that the Authority's clearly reflects a thorough understanding of the needs and risks in its Medium Term Financial Strategy when setting the level of reserves and balances.
- **Risk Management:** The Authority should aim to embed its risk management processes through training and raising awareness among Members and staff.
- **Value for Money:** The Authority's Members and senior management should routinely challenge and scrutinise the linkage between costs and performance and should make effective use of benchmarking.

#### 1.4 Acknowledgements

We would like to take this opportunity to thank Officers and Members for their continuing help and co-operation throughout our audit work.

## Section 3

### Use of Resources

#### 2.1 Summary of our assessment

The Use of Resources assessment is based around five KLOEs: Financial Management; Financial Standing; Financial Reporting; Internal Control and Value for Money.

We formulated our judgement against the KLOEs by considering the evidence in the self assessment, holding interviews with the Authority's Officers and Members and through consideration of evidence from our other audit work. Following internal quality control processes by KPMG at both a local and national level, the draft scores were submitted to the Audit Commission for its national review, and have now been approved. The 2006 scores for the five individual KLOEs for Bromsgrove are:

KLOE	2005 score	2006 score
Financial Reporting	1	2
Financial Management	1	2
Financial Standing	2	2
Internal Control	1	2
Value for Money	1	1

#### Improvement opportunities

Improvement opportunities within each KLOE assessment area are detailed in the following sections.

#### 2.2 KLOE 1: Financial Reporting

1.1: Production of statutory annual accounts	2
1.2: Promoting external accountability	2
<b>Overall score for KLOE 1</b>	<b>2</b>

The overall aim of the financial reporting assessment is to understand how effective the Authority's arrangements are for producing and publicising its annual accounts in accordance with relevant standards and timetables.

The accounts were received on time and the opinion was also issued prior to the statutory accounts publication deadline for the first time since 2003. The accounts were free from significant errors.

The quality of working papers showed an improvement from prior year. However, a number of key working papers were missing at the start of the audit.

Our review found that the Authority was not able to demonstrate that it is considering the views of a range of stakeholders in making its decision whether to publish an annual report.

#### Summary of recommendations on KLOE 1:

**Recommendation 1:** The Authority should ensure that key working papers are provided to auditors at the start of the audit that all key staff are available during the period of the audit visit. The dates of the audit visits with availability of working papers should be agreed with auditors and communicated to all staff.

**Recommendation 2:** The Authority should consider the views of a range of stakeholders in making its decision on whether to publish an annual report and the format that this should take.



## Section 3

### Use of Resources

#### 2.3 KLOE 2: Financial Management

2.1: Financial planning and budget setting	2
2.2: Managing performance against budgets	2
2.3: Asset management	2
<b>Overall score for KLOE 2</b>	<b>2</b>

The overall aim of the financial management assessment is to understand how well the Authority plans its finances and delivers on these plans.

The Authority was able to demonstrate a clear improvement in its financial management arrangements compared to the position at the time of our previous assessment. The Authority now has key strategic and financial documents in place with adequate budget monitoring arrangements. The Authority also has an up to date capital strategy in place supported by a comprehensive asset management plan.

Our review noted links between the corporate plan and the medium term financial strategy by reflecting corporate objectives in its financial plans. However the Authority's corporate plan does not clearly drive the medium term financial strategy – for example, through ensuring that the corporate planning process systematically considers the costs of new initiatives and ongoing services, so that financial and strategic objectives are considered together.

At present, the monthly budget reports prepared for senior managers and officers do not incorporate accruals for expenditure which has been incurred but for which invoices have not been received. This means that budget reporting does not incorporate all financial commitments, presenting the risk that budget overspends are not detected and corrected on a timely basis.

We understand that the Authority has recently introduced an electronic ordering system. This facilitate accruals to be included in monthly budget reports in the future. However, while this system is being introduced, it would be desirable for the Authority to ensure that accruals arising from the existing manual ordering system are captured.

We noted that the Authority is facing budget overspends at a department level, based on the position as at December 2006. In order to improve its performance on KLOE 2.2, the Authority needs to ensure that departmental overspends are managed without significant operational or financial impact.

The Authority's recently developed and approved Asset Management Plan has yet to be fully implemented. We also noted that there is scope for Members to be more fully involved in scrutinising the management of the Authority's asset base.

#### *Summary of recommendations on KLOE 2:*

**Recommendation 3:** We recommend that the Authority uses its corporate plan to clearly drive the medium term financial strategy by making both documents clearly link together. The financial strategy should make it clear how the it achieves the corporate objectives of the Authority.

**Recommendation 4:** The Authority should introduce a process to ensure that accruals for income and expenditure are identified on a monthly basis for incorporation into monthly budget reports.

**Recommendation 5:** The Authority should identify the factors which have led to departmental overspends in the past, and should ensure that future years' budgets are realistic and achievable.

**Recommendation 6:** We recommend that Members should be more fully involved in scrutinising the management of the Authority's asset base and should ensure that they are kept informed on the progress of asset management plan.

## Section 3

### Use of Resources

#### 2.4 KLOE 3: Financial Standing

##### 3.1: Managing spending within available resources

2

The overall aim of the financial standing assessment is to evaluate the Authority's arrangements for managing its spending within the available resources, including how the Authority ensures that its finances are sustainable.

The Authority was able to maintain its overall spending within during 2005/06 with variations on most departments' budgets being relatively small.

The revenue balances as at 31 March 2006 stood at £2.3m. After using reserves to fund overspends and the improvement plan during 2006/07, the Authority is projecting the level of reserves to be £1.5m as at 31 March 2007, which would be sufficient to meet the target level of reserves of £850k.

This target reserves level informally incorporates consideration of risk. For example, the fact that the 2005/06 accounts were signed off on time reduced the uncertainty faced in previous years, when the accounts had not been signed off at the time that the next budget was set, which allowed the Authority to reduce the target level for 2007/08. However, there is scope for the Authority to consider more formally how risks should affect its reserves target. It is considered good practice for the potential financial effects of each risk on the corporate risk register to be estimated; this would allow the Authority to incorporate the effect of risks on its target reserves level in a quantitative, rather than just qualitative, way.

*Summary of recommendations on KLOE 3:*

**Recommendation 7:** The Authority should determine its target level of reserves by reference to the estimated financial effect of the risks which it faces and report the findings of the risk assessment to Members.

#### 2.5 KLOE 4: Internal Control

4.1: Risk management	2
4.2: Internal control	2
4.3: Ethics and conduct	2
<b>Overall</b>	<b>2</b>

The overall aim of the internal control assessment is to understand the Authority's control arrangements, encompassing, risk management arrangements and how the Authority ensures a high standard of conduct by Members and officers, in addition to considerations of financial control.

The Authority has an approved and up to date risk management strategy in place. A newly appointed Audit Board reviews and approves the Statement of Internal Control, risk management process and the systems of internal control. The Authority also has a fully resourced internal audit function that operates in accordance with the CIPFA code of practice. System notes and manuals are in place for key systems. The Authority also has an in-house legal department ensuring compliance with relevant laws and regulation.

We understand that the Authority's risk management process is new and is yet to be embedded. The Authority assurance framework in place does not map the Authority's strategic objectives to risks, controls and assurances. The Authority does not proactively monitor compliance with standing orders, financial regulations and its scheme of delegation. Significant partnerships are not integral to the risk management process and the risks associated with them are not considered systematically.

The Authority is not yet able to demonstrate that it is proactive in its role to raise the standards of ethical behaviour amongst Members and staff. For example, there would be scope to develop further the training offered to Members and officers on ethics and conduct issues.

## Section 3

### Use of Resources

#### *Summary of Recommendations on KLOE 4:*

**Recommendation 8:** The Authority should aim to embed its risk management processes through training and raising awareness among Members and staff. The Authority's risk register should clearly map the Authority's strategic objectives to risks, controls and assurances.

**Recommendation 9:** The Authority should proactively monitor compliance with standing orders, financial regulations and the scheme of delegation through regular internal audit reviews and monitoring of exception reports.

**Recommendation 10:** We recommend that the Authority make significant partnerships integral to the risk management process. Management and Members should regularly review the risks associated with these partnerships.

**Recommendation 11:** The Authority should demonstrate that it is proactive in its role to raise the standards of ethical behaviour amongst Members and staff and should provide ethics training for Members and staff.

#### **2.6 KLOE 5: Value for Money**

5.1: Achievement of value for money	1
5.2: Processes to improve value for money	2
<b>Overall</b>	<b>1</b>

The Authority is now able to demonstrate adequate arrangements for managing and improving its value for money (KLOE 5.2). There is now an improved understanding of costs and performance. The Authority has also introduced a new performance management system which helps to produce quarterly performance reports for its Performance Management Board. The Authority has recently established a Procurement Steering Group driven by its Corporate Procurement Strategy and this is driving out inefficiencies and helping to reduce costs.

Despite the improvements in its process to improve value for money, there remain challenges for the Authority in tackling areas of high cost and low performance compared to similar authorities. This should be addressed through the use of benchmarking in a consistent and robust manner.

Our review also noted that the value for money culture is yet to be fully embedded within the Authority with middle managers and front line service providers fully understanding how performance information is currently used and reported.

Value for money considerations are not built into key processes and decision making, including the annual budget setting process, developing a VFM and efficiency culture.

We also noted that the Authority does not carry out robust assessment of service user needs. Delivering a high-quality service is an important part of achieving good value for money, so the Authority should ensure that the views of service users are considered in developing service objectives and budgets.

#### *Summary of recommendations on KLOE 5:*

**Recommendation 12:** The Authority should develop a mechanism to present cost information alongside performance to help develop further understanding of how costs relate to performance, at the budget/target setting stage, as part of in-year monitoring and for end of year out-turns. Members should then use this information to challenge areas of high cost or weak performance.

**Recommendation 13:** The Authority should carry out a regular assessment of service user needs and the results of the assessments should be considered in decision making.

## Appendices

### Appendix A: Summary of recommendations and action plan

No.	Recommendation	Priority	Management response	Timescale
1	The Authority should ensure that key working papers are provided to auditors at the start of the audit that all key staff are available during the period of the audit visit. The dates of the audit visits with availability of working papers should be agreed with auditors and communicated to all staff.	High	Accountancy staff have met with KPMG to review the PBC list to enable correct interpretation of requirements. Team have also visited Wychavon for advice and support on working papers. Audit have been given dates of when staff are available and managers are all aware of dates of audit via the final accounts timetable.	July/August 2007
2	The Authority should consider the views of a range of stakeholders in making its decision on whether to publish an annual report and the format that this should take.	Medium	The Authority has consulted a sample of the public via a SNAP survey in relation to the Council results and annual report. The feedback will be taken into account in preparing the 06/07 report.	Implemented
3	We recommend that the Authority uses its corporate plan to clearly drive the medium term financial strategy by making both documents clearly link together. The financial strategy should make it clear how the it achieves the corporate objectives of the Authority.	High	The Council links via the Revenue and Capital bid request forms the funds to priority and uses this during the budget approval process. The Council will identify more clearly those that are non priority as part of the 2008/09 financial planning period.	March 2008
4	The Authority should introduce a process to ensure that accruals for income and expenditure are identified on a monthly basis for incorporation into monthly budget reports.	Medium	The implementation of the Commitment Accounting System will introduce commitments for expenditure based on original orders. The Council will review the impact of income accruals and the added value to the financial information if actioned.	
5	The Authority should identify the factors which have led to departmental overspends in the past, and should ensure that future years' budgets are realistic and achievable.	High	The review of the medium term financial plan for 2007/08 included a review of the budgets required to delivery the services provided by the Council with a focus on those that were overspent or had shortfalls in income received. Following identification of the reasons for the variations and the impact on the priorities the 2007/08 budgets were approved at the realistic level.	Implemented
6	We recommend that Members should be more fully involved in scrutinising the management of the Authority's asset base and should ensure that they are kept informed on the progress of asset management plan.	High	The Asset Management Plan was approved in early 2007 and this details the Councils strategy for managing assets. This will be reviewed through the Council Plan and managed together with the Capital Programme.	Implemented
7	The Authority should determine its target level of reserves by reference to the estimated financial effect of the risks which it faces and report the findings of the risk assessment to Members.	High	The appropriate level of reserves was reported as part of the medium term financial plan for 2007/08 following a review of the risk to the Authority of the financial position.	Implemented

## Appendices

### Appendix A: Summary of recommendations and action plan

No.	Recommendation	Priority	Management response	Timescale
8.	The Authority should aim to embed its risk management processes through training and raising awareness among Members and staff. The Authority's risk register should clearly map the Authority's strategic objectives to risks, controls and assurances.	High	<p>Risk management training has been arranged for staff during May, September, November and February. Training for members has been identified as part of the modern councilor programme.</p> <p>The new risk management process links service and corporate objectives to the Council's objectives. The new risk registers also detail high impact risk areas, current controls and an improvement action plan.</p> <p>The Audit Board will receive quarterly exception reports on the departmental and corporate risk registers to ensure members are aware of how risks are managed in the Authority.</p>	Implemented
9	The Authority should proactively monitor compliance with standing orders, financial regulations and the scheme of delegation through regular internal audit reviews and monitoring of exception reports.	High	Internal Audit monitors compliance with Financial Regulations, Standing Orders and the Scheme of Delegation as necessary during individual audit reviews and reports issues as, required. Internal Audit has not completed a separate review on Financial Regulations, Standing Orders and the Scheme of Delegation, although a review of these areas is risk assessed annually as part of the audit planning process.	Implemented
10	We recommend that the Authority make significant partnerships integral to the risk management process. Management and Members should regularly review the risks associated with these partnerships.	High	<p>There is a key objective on the Corporate Risk Register entitled "Effective partnership working". This objective will be reviewed by officers and Members in line with the new Risk Management Framework.</p> <p>Risk management partnership working is currently being explored with other Councils in the area.</p>	
11	The Authority should demonstrate that it is proactive in its role to raise the standards of ethical behaviour amongst Members and staff and should provide ethics training for Members and staff.	Medium	The Council has undertaken an ethical governance review which has identified areas of weakness and member development. Accordingly the Council has developed an action plan to address these points and these are being monitored through corporate management team and the member development steering group.	Implemented
12	The Authority should develop a mechanism to present cost information alongside performance to help develop further understanding of how costs relate to performance, at the budget/target setting stage, as part of in-year monitoring and for end of year out-turns. Members should then use this information to challenge areas of high cost or weak performance.	High	The integrated finance and performance monitoring report is presented to Performance Management Board and Cabinet on a quarterly basis to show the relationship between cost and performance and includes action plans to address area of concern. VFM Action plans are in place to address benchmarking of services to allow comparison of service delivery against customer satisfaction.	Implemented

## Appendices

### Appendix A: Summary of recommendations and action plan

No.	Recommendation	Priority	Management response	Timescale
13	The Authority should carry out a regular assessment of service user needs and the results of the assessments should be considered in decision making.	High	The Business Plans for 2007/08 include the use of surveys and customer questionnaires to establish service user needs and satisfaction levels. These will be used to develop the services delivered to our customers. In addition there will be various advertising campaigns during 07/08 to identify customer need and satisfaction of council delivered services.	Implemented

## Use of Resources – Self Assessment Exception Report

Key Line of Enquiry	Financial Management
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Level 2	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
2	2.3.5 The Council's arrangements for reporting to Members are sufficient to ensure that they fulfil their responsibility in relation to the council's land and buildings portfolio at both a strategic and service level	Fail	Not at present.	Assets Management Group established – new system to be implemented as part of the spatial project Reporting to members to be initiated by new group in 2007/08
2	2.3.6 The Council has an annual programme of planned maintenance based on a rolling programme of property surveys	Fail	Not at present	Assets Management Group established – will address issue of planned maintenance
2	2.3.7 The council has assessed the level of backlog maintenance	Fail	Not at present	Assets Management Group established – will address issue of maintenance

Level 3	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
3	2.3.10 There is a plan in place to reduce the level of backlog maintenance and this has been approved by members	Fail		Assets Management Group established – will address issue of planned maintenance
3	2.3.11 The council has developed a set of local performance measures in relation to assets that link asset use to corporate objectives	Fail		Assets Management Group established – will address issue of performance measures
3	2.3.12 The council makes investment and disposal decisions based on thorough option appraisal and whole life costing	Fail	Yes for investment, but poor on disposal.	Assets Management Group established – will address issue of disposals

Level 4	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
4	2.3.13 Performance measures and benchmarking are being used to describe and	Fail		Will be addressed through asset management group



	evaluate how the council's asset base contributes to the achievement of corporate and service objectives, including improvement priorities			
4	2.3.14 The results of performance measurement and benchmarking are communicated to stakeholders where relevant	Fail		Will be addressed through asset management group
4	2.3.15 The council has developed an approach for the co-ordination of asset management information and its integration with relevant organisational financial information	Fail		Will be addressed through asset management group

Key Line of Enquiry	Financial Reporting
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Level 4	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
4	1.2.8 The council publishes an annual report or similar document which includes summary accounts and an explanation of key financial information and technical terms designed to be understandable by members of the public	Fail	Not published for 2005/06 Annual report to include performance and summary accounts published separately in 2006/07 for public and on website	Annual report and summary accounts to be merged into one document for 2007/08

Key Line of Enquiry	Financial Standing
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Level 2	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
2	3.1.8 The council sets and monitors targets for income collection and recovery of arrears, based on age profile of debt	Fail	During 2005/06 HOS were sent monthly updates of debts outstanding for action within the department. A target of 15% of debt over 35 days was set for 2006/07 as part of the financial services business plan – this is monitored on a monthly basis	To continue to monitor monthly

Level 3	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
3	3.1.9 The council consistently maintains its spending within its overall budget and without significant unexpected overspends or under-spends	Fail	The councils budget overall for 2005/06 was significant and did not meet the expectation of the budget setting for the financial year. The variations for 2006/07 had been expected and actions	Regular financial monitoring will improve the variations to spend

			had been put in place to manage the overspends to budget.	
3	3.1.10 The council has identified target levels for reserves and balances that are based on a thorough understanding of its needs and risks, including its treasury management strategy and is meeting these targets	Fail	The levels of balances and reserves are not in line with reviews of treasury strategy, but do include an assessment of financial risk associated with the councils finances	Further work needed
3	3.1.11 Monitoring information is available that evaluates the effectiveness of recovery actions, associated costs, and the cost of not recovering debt promptly	Fail	Not produced by the Council	Further work needed

Level 4	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
4	3.1.12 Members monitor key financial health indicators and set challenging targets, e.g. income collection, levels of variances from budget, prudential framework indicators, capital programme management	Fail	Integrated financial and performance reports are presented to members on a quarterly basis however there is a little challenge and discussion on these reports.	Further work needed to include member training on financial awareness
4	3.1.13 The council monitors the opportunity costs of maintaining its levels of reserves and balances and compares these to the benefits it accrues	Fail	Not performed by the council	Further work needed

Key Line of Enquiry	Internal Control
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Level 3	Key Line of Enquiry Descriptor	Pass/Fail	Comments	Action Plan
3	4.2.16 The procedure notes/manuals for those systems identified by the council as being business-critical are reviewed and updated at least annually	Fail	Procedure rules for business-critical systems have been written, but require annual review	
3	4.2.17 The standing orders, standing financial instructions and scheme of delegation are reviewed at least annually	Fail	Financial Regulations and Contract Procedure Rules have been adopted. A Scheme of Delegation is in place. All documents require annual review	
3	4.2.18 Compliance with standing orders, standing financial instructions and the scheme of delegation is monitored by management, and any breaches identified and appropriate action taken	Fail	Financial Regulations, Contract Procedure Rules and the Scheme of Delegation require embedding and monitoring	

Key Line of Enquiry	Value for Money
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Please see Appendix 3.

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### Value for Money Update on Sept 06 assessment

#### **Performance Management Board**

The Performance Management Board and Executive Cabinet receives an integrated financial and performance report on a quarterly basis to inform members on the overall position of the Council.

The integrated financial and performance report provides information across a wide range of performance indicators relating to corporate priorities and the interrelationship between the Authority's financial position and operational performance in key areas.

There are action plans in place that demonstrate where areas of concern are focused to ensure the Council meets its financial and operational objectives.

The PMB evaluates these reports and critically assesses the financial and performance service data provided. The PMB also scrutinises the Council's Improvement Plan that monitors the actions required to deliver better service's and corporate practices throughout the Council.

#### **Performance Monitoring**

**Performance Monitoring:** Service Business Plans, containing the Council Plan and Improvement Plan actions, are monitored and managed through a three tier approach:

1. The Government Monitoring Board receives update reports against the Improvement Plan at its monthly meetings.
2. Councillors receive regular performance monitoring information at the monthly Performance Management Board and Cabinet. This information includes updates on the Improvement Plan, quarterly performance figures on public facing services and specific indicators.
3. All the above information goes to the Council's Corporate Management Team for detailed review and challenge.

## Value for Money Strategy and Action Plans

- 10.1 The Council is committed to work to establish Value for Money principles in the way in which its services. The key processes through which these principles will be delivered are contained within the Value for Money Strategy which was approved in January 2007. Some of these principles are embedded to a lesser or greater degree within the organisation; others will need to be established.
- 10.2 Departments must develop a vision of what services they will deliver and what the services will look like. This is already included as a key part of the Service Business Planning process. Once the vision has been established and translated into practical activities, **all** resources must be directed into achieving that vision. If any activity is only partly aimed at achieving the overall vision, the resources must be redirected to other activities. The responsibility for developing and implementing this vision must be that of the Head of Department.
- 10.3 In order to develop and establish a Value for Money culture within the Council;
- Departments must take care to investigate and understand customers' expectations and priorities and reallocate resources to satisfy them. This is key to making sure that resources are allocated according to the Council's overall priorities.
  - Departments must act commercially in delivering services. Public sector managers act commercially when they use and procure resources (such as staff, equipment, available funds) efficiently and those resources are solely used for achieving the overall vision of the service.
  - As well as establishing Value for Money principles within their service on a day-to-day basis, Departments must look to develop specific VFM projects aimed at generating efficiency gains and/or service improvements. The criteria for selecting these projects will focus on areas of above average cost and/or below average performance.
  - The Business Service Plans must include VFM targets and be linked to the achievement of efficiency gains to be included in the budget. At the same time they have to deliver longer-term efficiency gains to be included in the Medium Term Financial Plan. For some services VFM targets will be relatively easy to quantify and measure. For others (e.g. planning) the achievement of a set of performance goals may constitute the achievement of Value for Money.

- Where service Departments are proposing efficiencies, they must consult with central Departments that possess the expertise to deal with particular issues that may arise, for example in the fields of legal services, finance, ICT and Human Resources. For example, most efficiency proposals will have some HR implications for staff and the Council and may require consultation with the trade unions.
- Departments need to monitor on a regular basis how well they are achieving the cost and performance targets. This will require the ability to access data on demand and immediately rather than at the end of a quarter or a month. Managers must hold regular meetings which concentrate on up-to-date assessments of performance and plan action to be implemented as soon as possible to improve performance.
- The large ICT projects such as the Spatial Project have the capability of delivering significant efficiencies but these efficiencies can only be maximised if the user departments plan at an early stage how they are going to use the new technological capabilities to provide measurably better customer services and/or deliver cost savings. The Departments also need to consider ( and include in their service plans ) how the new technologies will enable them to transform the way in which they do business and enable them to reallocate resources from traditional activities to new ways of working.
- The Corporate Management Team (CMT) needs to consider on a regular basis examples of where Authority wide projects (i.e. those affecting more than one or indeed all Departments) need to be implemented in order to deliver efficiency gains. This might include initiatives to improve sickness absence rates across the Authority or procurements affecting one or more Departments. The CMT also needs to consider whether it can demonstrate that Value for Money is being delivered. This might involve considering the outsourcing of particular services such as leisure and refuse collection.
- Managers must draw up an action plan to deliver Value for Money as part of the way in which they deliver their services. This action plan needs to set out practical ways in which officers can improve Value for Money in the next year and in the medium term (1 to 5 years). The action plan must aim to improve the key performance indicators for the service as well as unit costs
- The Authority will continue to use partnerships with the public, private and voluntary sector to generate efficiencies. This is already being done through initiatives such as the Worcestershire Revenues and Benefits initiative and the Worcestershire Hub.

- The Authority needs to monitor Value for Money proposals to ensure they are fully implemented and the benefits realised. The Authority can use its project management framework for this and the Finance team can record efficiency gains made in the Annual Efficiency Statement.
- Members can play an important and proactive role in encouraging for Value for Money throughout the Authority. The portfolio holder for Financial Services will support the awareness and ownership of VFM at the member level

Since April 2007 the Heads of Service have developed action plans to support the delivery of Value for Money within the Council (extract of Financial Services plan below). Geoff Denaro ( portfolio holder for finance) is the lead member who is involved in the discussions on how to move VFM forward.

Challenge meetings are underway with the Improvement Director, member champion and Head of Financial Services to identify the key areas of focus for departments and to plan a timeline for the improvements to be made.

Procurement activity continues at a pace with the support of the procurement manager with various projects being undertaken to support the delivery of Value for Money and improved procurement practices in the Council. These include:

- Renegotiation of utility contracts
- Negotiation of sponsorship deals in the district
- Procurement of digital printers within the Council
- Implementation of Government Procurement Cards
- Market tender of stationery contract with other districts in Worcestershire
- Reviewed supplier listing with the aim to secure framework contracts for services provided and therefore reduce number of suppliers
- Negotiated diesel contract using OGCB's contract and reducing costs

There are a number of other issues that are being investigated by the procurement manager.

The attached table is an extract from the current Council Plan which identifies how the Council aims to improve VFM over the next 3 years.

Priority	Key Deliverable	Outcome Measure	How Do We Know We Are Getting There?	Project/Action	Completion Date	Resource	Lead Member
Value for Money (FP1)	Delivery of Agreed Savings	Cashable Savings as per Medium Term Financial Strategy	Quarterly Updates on VFM Action Plans	VFM Strategy	31 March 2010	Procurement Manager  Additional Resource Maybe Required	Portfolio Holder for Finance
	Corporate Restructure	Fit for Purpose Management Structure	Savings/New Arrangements Reflected in Financial Strategy	Complete Review and Develop Action Plan	31 March 2009 (new structure in place)	CMT and HR&OD Department	Portfolio Holder for Human Resources, Legal and Democratic Services
	Alternative Methods of Service Delivery *	Cashable Savings and Improved Services	Completion of Project Plans	Development of Project Plans Based on VFM Assessments by Departments	31 March 2010	Procurement Manager  Additional Resource Maybe Required	Portfolio Holder for Finance
Priority	Key Deliverable	Outcome Measure	How Do We Know We Are Getting There?	Project/Action	Completion Date	Resource	Lead Member
	VFM Ratings	75% of Services Scoring 2 or Above	Quarterly Updates on VFM Action Plans	VFM Strategy	31 March 2010	Procurement Manager Additional Resource Maybe Required	Portfolio Holder for Finance

## **Extract from Financial Services Business Plan in relation to VFM**

- 9.2 The accountancy, procurement and Internal Audit teams will support and advise the services within the Council in the exploration of any alternative methods of front line service delivery. This will include the provisions of financial option appraisals, advising on the compliance with procurement regulations and ensuring risk is addressed when considering alternative provision. However there are certain actions that specifically will be undertaken by Financial Services to improve VFM at Bromsgrove. These are :
- 9.3
- + Financial Services to undertake a customer survey in October 07 to analyse the view of the customer of the services provided.
  - + Benefits to undertake a customer survey using SNAP to find out how the Council can improve the service to the customer. November 2007.
  - + The Purchase Order processing commitment system to be fully implemented across the Council by September 07. This will improve the financial information presented to officers and members and the budget management.
  - + Pursue alternative methods of service delivery / providing services for other councils – in particular the extension of the procurement partnership and the recovery within revenues and benefits. By June 07 to have a plan in place with another district to realise efficiencies of joint working.
  - + Continued development of the partnership with the County and pensions service in the third age project with the Councils welfare officer. To be fully committed to joint working in the delivery of home visits by September 07.
  - + To widen the implementation of Government Procurement Cards with the aim to identify a further 50 suppliers to utilise the service
  - + Benchmarking work to be undertaken to see what the targets are for Accountancy and Internal Audit Services in excellent councils which will enable the council identify the true value of the internal service provision. To be undertaken in July 07.
  - + The section will work hard to improve budget monitoring information to support the financial management and control of service departments. To demonstrate improvements by June 07
  - + To work with the facilities team to reduce cost of utilities across the Council. By October 2007.
  - + To implement the home working project as supported by the DWP to realise efficiencies in space and time for staff who are supported in this scheme.