

APPENDIX 5

Mr A Taylor
Portfolio Manager
Local Government Studies Directorate
Audit Scotland
110 George Street
EDINBURGH
EH2 4LH

28 August 2003

Dear Alec

Performance Information 2002/2003 – Argyll and Bute Council

Please find enclosed the auditors' return pro-forma, computer diskette and hard copies relating to our work on Performance Indicators at Argyll and Bute Council ("the Council") for the year 2002/2003.

Our completion of the return and disk has placed reliance on the Council systems that produce the performance information and on the work undertaken during the year by internal audit.

As a result of our review we have graded six of the Council's Performance Indicators as an "X" due to the lack of suitable systems or reliable data, the reasons for which have been documented below.

Housing

"Indicator 1 – Response Repairs"

This indicator was marked as unreliable in 2001/2 and there has been no change to the system in the current year. The system does not record the time when emergency repairs are completed and shows that any repair has been completed by midnight on the relevant day. The system will record 24 hour and 48 hour repairs as being completed within target when this is in fact not always the case. The PI information is therefore an approximation.

Social Work

"Indicator 10 – Social Enquiry Reports"

This indicator was qualified in the previous year. It is noted that the system in place has improved, but our validation of the data within the system identified errors in recording information. In 50% of cases sampled social workers were unable to verify the date when a report was allocated to a social worker for completion.

"Indicator 12 – Community Services"

This indicator was qualified in the previous year. It is noted that the system in place has improved, but our validation of the data within the system identified errors in recording information. In three out of five cases sampled, the system date of completion of the community order, did not agree to the information provided by social workers. The error in the sample was over 100 days, which is considered material.

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Libraries

“Indicator 2 – Stock Turnover”

Internal Audit review identified this indicator as unreliable. The Service did not carry out a full stock take at the year-end. A record was kept of additions and deletions but no record of donated books. The Council cannot determine the significance of this omission and therefore the data provided for additions is unreliable.

“Indicator 3 – Use of Libraries: Borrowers from Public Libraries”

Internal Audit review identified this indicator as unreliable. There is no computerised system to record active borrowers. The Service has simply counted registered borrowers with no record of whether these members have taken out an item in the year.

“Indicator 4 – Use of Libraries: Learning Centre and Learning Access Point Users”

Internal Audit review identified this indicator as unreliable. The Service has used it's records of registered users in place of the number of active users. The statistic required by the PI's is not determinable from existing records. It is also understood that individuals may use the Council's learning centre facilities without registering.

Additional Comments

During the audit it was found that for two of the social work indicators, PI 1 Community Care Assessments and PI 6 Home Care/Home Helps, an element of the data could not be specifically categorised, according to the PI and has been apportioned over the categories. Although we did not find this estimation to be material in 2002/2003 the Council has been made aware of this issue for future years, in case the level of uncategorised cases (and therefore the extent of estimation) becomes significant.

We have also taken this opportunity to encourage Council Departments to prepare analytical review in future years to explain why there are significant changes in indicators compared to the previous year, as part of the process of preparing and presenting PI working papers.

If you have any queries on the above information please contact me.

Yours sincerely

Brian Howarth
Senior Audit Manager

cc Mr J McLellan, Chief Executive, Argyll and Bute Council
Mr I Nisbet, Lead Internal Audit Manager, Argyll and Bute Council

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