



**Internal Audit Report**

FINAL

Chief Executives

**Review of Community Planning Partnerships**

February 2011

## **1 INTRODUCTION**

This report has been prepared as a result of the Internal Audit review of Chief Executives – Community Partnerships as part of the 2010 - 2011 Internal Audit programme.

Community Planning is a key method of promoting and sharing best practice in the planning and delivery of public services.

The Local Government in Scotland Act 2003 (the Act) provides a statutory basis for Community Planning in Scotland. There is a duty under section 15 of the Act that requires Local Authorities to initiate, facilitate and maintain the Community Planning process.

The duty under section 16 of the Act places a statutory duty to participate in Community Planning on Local Authorities, Enterprise, Health, Police, Fire bodies, and the Strathclyde Partnership for Transport.

## **2 AUDIT SCOPE AND OBJECTIVES**

The broad objectives of the review were to:

- Ensure that the Community Planning process meets the requirements of the 'Local Government in Scotland Act 2003';
- Ensure that there is an adequate process for reviewing the CPP vision to reflect the views in local communities and ensure it is appropriately integrated in corporate, departmental and service plans;
- Review the process for monitoring outcomes including performance monitoring against SOA as a whole;
- Ensure that there are adequate liaison arrangements in place between CPP and the Council including the interface with the Council's governance.

## **3 RISK ASSESSMENT**

As part of the audit process and in conjunction with our Systems Based Auditing (SBA), Internal Control Questionnaire (ICQ) approach, the risk register was reviewed to identify any areas that needed to be included within the audit. The areas identified are:

SR09 – Failure to Progress CPP

#### **4 CORPORATE GOVERNANCE**

There are no Corporate Governance issues to be reported as a result of this audit.

#### **5 MAIN FINDINGS**

Argyll & Bute Council has established a Community Planning Partnership (CPP) comprising of public, voluntary, community and private bodies and has developed a shared vision with agreed outcomes as detailed in the Single Outcome Agreement (SOA).

Argyll & Bute Council has procedures in place to initiate, facilitate and maintain the Community Planning process as required by Section 15 of the Act. Argyll & Bute Council has developed strategic and local structures to enable it to monitor the delivery and effectiveness of the Community Plan and Single Outcome Agreement.

The Leader of the Council chairs the full Community Planning Partnership. Meetings are held 3 times per year and are attended by those required to participate in Community Planning in terms of the Section 16 of the Act.

The Community Planning Partnership Management Committee is currently chaired by a representative from Strathclyde Police and is attended by all Strategic Partners.

Community Planning Partnership Thematic Groups monitor the delivery of the Community Plan and the Single Outcome Agreement under three themes – Social Affairs (Strategic Management Lead Argyll & Bute Council), Economy (Strategic Management Lead Highlands & Islands Enterprise) and Environment (Strategic Management Lead Scottish Natural Heritage).

There are four Local Area Community Planning Groups based on the 4 administrative areas within Argyll & Bute Council. They are made up of local representatives of Community Planning Partners and local communities. These groups are responsible for developing and maintaining Local Community Plans.

Partnership Agreements are in place at all levels of the Community Planning Partnership framework.

The Vision has been reviewed and this was approved by the Community Planning Partnership Management Committee on 3 November 2010.

The CPP produces an annual report which is submitted to CPP Management Committee along with the SOA annual report.

## 6 RECOMMENDATIONS

No recommendations were identified as a result of the audit.

Internal Audit considers that, in an effort to improve the quality of information, monitoring and control, the recommendations should be implemented in accordance with the agreed action plan. Management have set achievable implementation dates and will be required to provide reasons to the Audit Committee for failure to implement within the agreed timescale. Where management decides not to implement recommendations it must evaluate and accept the risks associated with that decision.

A system of grading audit findings, which have resulted in an action, has been adopted in order that the significance of the findings can be ascertained. Each finding is classified as fundamental, material or minor. The definition of each classification is set out below:-

**High** - major observations on high level controls and other important internal controls. Significant matters relating to factors critical to the success of the objectives of the system. The weakness may therefore give rise to loss or error;

**Medium** - observations on less important internal controls, improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system and items which could be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified;

**Low** - minor recommendations to improve the efficiency and effectiveness of controls, one-off items subsequently corrected. The weakness does not appear to affect the ability of the system to meet its objectives in any significant way.

## 7 AUDIT OPINION

Based on the findings we can conclude that Argyll & Bute Council has a strong commitment to the Community Planning process and that procedures are in place to initiate, facilitate and maintain the Community Planning process as required by Section 15 of the Act.

Recommendations arising from the audit work should be implemented by the nominated responsible officer within the agreed timescale. Recommendations not implemented will require explanation to the Audit Committee. This could lead to findings being reported in the Internal Control Statement produced by the Council in support of the Annual Accounts.

## **8 ACKNOWLEDGEMENTS**

Thanks are due to the Community Planning Partnership Manager for their co-operation and assistance during the Audit and the preparation of the report and action plan.

Argyll & Bute Council's Internal Audit section has prepared this report. Our work was limited to the objectives in section 2. We cannot be held responsible or liable if information material to our task was withheld or concealed from us, or misrepresented to us.

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