



Internal Audit Report

FINAL

Chief Executives Unit – Improvement & HR

Performance Management

August 2011

SECTION		PAGE
1	Introduction	1
2	Audit Scope and Objectives	1
3	Risk Assessment	1
4	Corporate Governance	1
5	Main Findings	1
6	Recommendations	2
7	Audit Opinion	2
8	Acknowledgements	3
Appendix 1	Results from review	

1 INTRODUCTION

As part of our Audit Plan for 2011 – 2012, Internal Audit undertook a review of the arrangements for recording performance information used to generate scorecards on Pyramid, the Council's Performance Management system. The system includes Council, department, service, thematic and area scorecards to provide the key management information required at all levels in the organisation and to measure achievement of the Corporate Plan and the Single Outcome Agreement.

The audit was principally a desktop exercise to review the Chief Executive and Department Scorecards and establish whether Council management has developed processes to collate, validate and input the outcomes data covering service performance to the system.

2 AUDIT SCOPE AND OBJECTIVES

The following areas were audited:

- Performance data is acquired from a reliable source
- Data is scrutinised prior to publication on Pyramid
- There are established procedures for getting the data into the Pyramid system, and for collating and reporting.

3 RISK ASSESSMENT

As part of the audit process and in conjunction with our CIPFA Systems Based Audit (SBA), ICQ approach, the risk register was reviewed to identify any areas that needed to be included within the audit. There were none.

4 CORPORATE GOVERNANCE

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

5 MAIN FINDINGS

- 5.1 Performance outcomes data is being collated and recorded across all services.
- 5.2 Tests showed that data is obtained from appropriate sources.
- 5.3 Comparative performance is being regularly reported for significant activities.

5.4 A framework (PPMF) is in place setting out roles and responsibilities across the organisation. It covers performance measures, and the reporting, monitoring, and action cycle.

6 RECOMMENDATIONS

There are no recommendations at this time.

7 AUDIT OPINION

All departments and their services were asked to engage with a desktop review of scorecards and to provide evidence for the premise that the performance information input to Pyramid is subject to a recognised process to validate as correct. Each departmental service, in reference to its scorecard outcomes, was asked to supply evidence that their process was robust. The findings from that review are attached. Based on the findings we can conclude that council departmental services have processes in place and the information recorded on Pyramid is verified as accurate.

8 ACKNOWLEDGEMENTS

Thanks are due to departmental services staff in for their participation in this review.

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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