

CORPORATE PERFORMANCE AUDITS

1. SUMMARY

This report covers the work undertaken by Internal Audit in respect of Corporate Performance Audits. Audit Scotland has published a number of Best Value Toolkits. These toolkits can be used by Councils to assess their performance against defined criteria. The objective of the work undertaken by internal audit was to assess the performance of the Council using the values contained in the toolkits. No other document was used to determine what constituted good practice and the conclusions drawn are based solely on the values outlined in the toolkits.

2. RECOMMENDATION

2.1 The Audit Committee is asked to note the contents of this report which will be followed up by Internal Audit.

3. DETAILS

3.1 The report provided in Appendix 1, lists 13 toolkits chosen for the Corporate Performance Audits. Heads of Service titles as the key contacts are appended.

3.2 The results of the Corporate Performance Audits were determined under 4 bandings:

- Unsatisfactory;
- Basic;
- Better; and
- Advanced.

The draft reports now with Heads of Service provide feedback as to how their area of responsibility was evaluated and banded in relation to evidence provided in support of management responses. For areas evaluated as Unsatisfactory and Basic, management has been requested to discuss with internal audit whether the evaluation is accurate. This process has commenced.

3.3 An action plan has been provided to the responsible Head of Service requesting details of the actions that will be needed to resolve the current banding of Unsatisfactory and Basic. Those areas in the bandings Better and Advanced are not presently the focus of internal audit.

3.4 It is anticipated that finalisation of the audit reports will be the 25th November 2011; the reports will then be presented to the SMT 5th December 2011 and thereafter made available to the Audit Committee

ahead of the March 2012 meeting.

4. CONCLUSION

Internal audit will report the findings of the Corporate Performance Audits to the Audit committee in March 2012.

5. IMPLICATIONS

6.1	Policy:	None
6.2	Financial:	None
6.3	Personnel:	None
6.4	Legal:	None
6.5	Equal Opportunities:	None

For further information please contact Ian Nisbet, Chief Internal Auditor (01546 604216)

15 November 2011

APPENDIX 1

Head of Service	Corporate Performance Audit Areas
Head of Facility Services	Asset Management and Sustainability.
Head of Governance and Law	Community Engagement, Governance and Accountability and Information Management.
Head of Strategic Finance	Efficiency, Financial Management and Risk Management.
Head of Improvement & HR	Efficiency, Equalities, People Management and Performance Management.
Head of Customer and Support Services	Customer Focus, Information Management and Procurement.
Head of Roads and Amenity Services	Sustainability.