

**CORPORATE PERFORMANCE AUDITS 2012 - 2013**

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**1. SUMMARY**

Audit Scotland has published a number of Best Value (BV2) Toolkits as guidance for Councils to enable them to assess their performance against defined criteria. Internal Audit undertook an analysis of the BV2 Toolkits with services in order to evaluate performance. A report was prepared for the Strategic management team (SMT) and the Audit Committee in June 2012. The Audit Committee requested that they be kept informed of progress with an update in December 2012 and a report in March 2013.

**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 objective of the work undertaken by internal audit prior to the issue of the June 2012 report was to assess the performance of Council services using the criteria contained in the BV Toolkits. The results of that audit work were reported to the Audit Committee in June 2012. Report recommendations arising from internal audit work were to be integrated with the Corporate Improvement Plan.

3.2 Internal Audit can report to the Audit Committee that the recommendations made in the June 2012 report have been progressed. The Council has developed a Corporate Improvement Plan which was agreed by the Corporate Improvement Board in September 2012. Management has been tasked with regular reporting to the Corporate Improvement Board on progress with assigned recommendations.

3.3 Internal audit will undertake audit work and prepare a report as requested by the Audit Committee for March 2013. This report will comment on progress regarding implementation of the agreed June 2012 report recommendations.

**4. CONCLUSION**

Internal audit will follow up report action plan points.

**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) 13 November 2012