

APPENDIX 4

Argyll & Bute Council

Performance Management and Planning – Follow up of the 2000/2001 Audit of Corporate Approach to PMP

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EXECUTIVE SUMMARY

INTRODUCTION

- 1.1 Best Value has been progressing in Scottish Councils since late 1997, with the Best Value Task Force's second report issued in July 1998 requiring Councils to develop a performance management and planning (PMP) framework, which delivers continuous improvement.
- 1.2 As part of the auditor's statutory responsibilities, he is required to satisfy himself that a local authority has in place appropriate management arrangements to secure value for money from the resources available to it. With the introduction of the Best Value regime for councils, this element of the audit – the Performance Management and Planning audit - has been used to review the progress that councils are making in implementing the framework set out by the Best Value Task Force.

AUDIT SCOPE AND OBJECTIVES

- 1.3 This report sets out the detail of the follow up audit of last year's corporate PMP audit.
- 1.4 Over the last three years, the PMP audit has covered the following areas:

Year	PMP audit	PMP follow up audit
1999/2000	Sheltered Housing Non Domestic Rates Estates	
2000/2001	Personnel Registration Transport Services Corporate audit	Sheltered Housing Non Domestic Rates Estates
2001/2002	Roads and Transportation Community Care	Sheltered Housing Non Domestic Rates Estates Personnel Registration Transport Services Corporate audit

- 1.5 The follow up audit is used review the progress made in implementing the improvement actions that were identified in the original PMP audit.
- 1.6 The previous years PMP1 and PMP2 follow up audits confirmed that there were no significant issues of a corporate nature requiring the attention of the Chief Executive.

1.7 The audit required service managers to submit two reports to their auditors, namely:

- an Improvement Action Progress Report (IAPR). This report is used to record progress in implementing the improvement actions agreed during the 2000/2001 audit
- a Best Value Achievement Report (BVAR). This report is used to record tangible improvements, which have been, achieved overall since the introduction of Best Value.

1.8 The PMP follow up audit has the following objectives:

- to identify the extent to which planned improvements have been implemented
- to provide independent, external assurance that the audited service is making progress in implementing Best Value and its PMP framework.

EVIDENCE BASE

1.9 A key requirement of the PMP audit is that it is evidence based and as part of the audit we sample checked a range of evidence to verify that progress was being made in implementing actions recorded in the IAPR and to substantiate achievements outlined in the BVAR.

OVERALL CONCLUSION

1.10 In general, our conclusion is that Argyll and Bute Council can demonstrate clear corporate commitment and progress in implementing a Best Value PMP framework. We examined evidence, which confirmed that the service had made significant progress in implementing its IAPR and had also achieved a number of important service improvements. The BVAR that the service provided comments on service developments throughout the Council, rather than dealing exclusively with developments in Corporate Services because it was an audit of the overall approach to PMP.