
CORPORATE PERFORMANCE AUDITS 2012 - 2013

1. SUMMARY

Audit Scotland published Best Value (BV2) Toolkit guidance for Councils to enable them to assess their performance against defined criteria. Internal Audit undertook an analysis with departmental services in order to evaluate performance against the BV2 Toolkits. An audit report was generated for the Strategic Management Team (SMT) and was presented to the Audit Committee in June 2012. The Audit Committee requested that they be kept informed of progress regarding implementation of report recommendations.

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 departmental services using the criteria outlined in the BV2 Toolkits. The results of that audit work were reported to the Audit Committee in June 2012.

3.2 Internal Audit reported to the Audit Committee in December 2012 that the recommendations made in the June 2012 report, were being progressed through Corporate Improvement Board projects and this is continuing.

3.3 Corporate Improvement Board projects commenced in September 2012; these are set out within a corporate improvement programme of work. It is the intention of internal audit in 2013/14 to maintain an oversight of the programme of work and report progress in addressing the audit recommendations of June 2012. Thereafter consideration can be given to any further reviews of corporate performance or a benchmarking of BV2 toolkits on a risk basis as part of development of future audit plans

3.4 Internal audit has provided direct audit days within the 2013/14 draft audit plan, which will allow the review exercise outlined in paragraph 3.3 above to be undertaken.

4. CONCLUSION

Internal audit will report to the Audit Committee in September 2013 on the progress made by management regarding the corporate improvement programme of work.

5. IMPLICATIONS

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

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