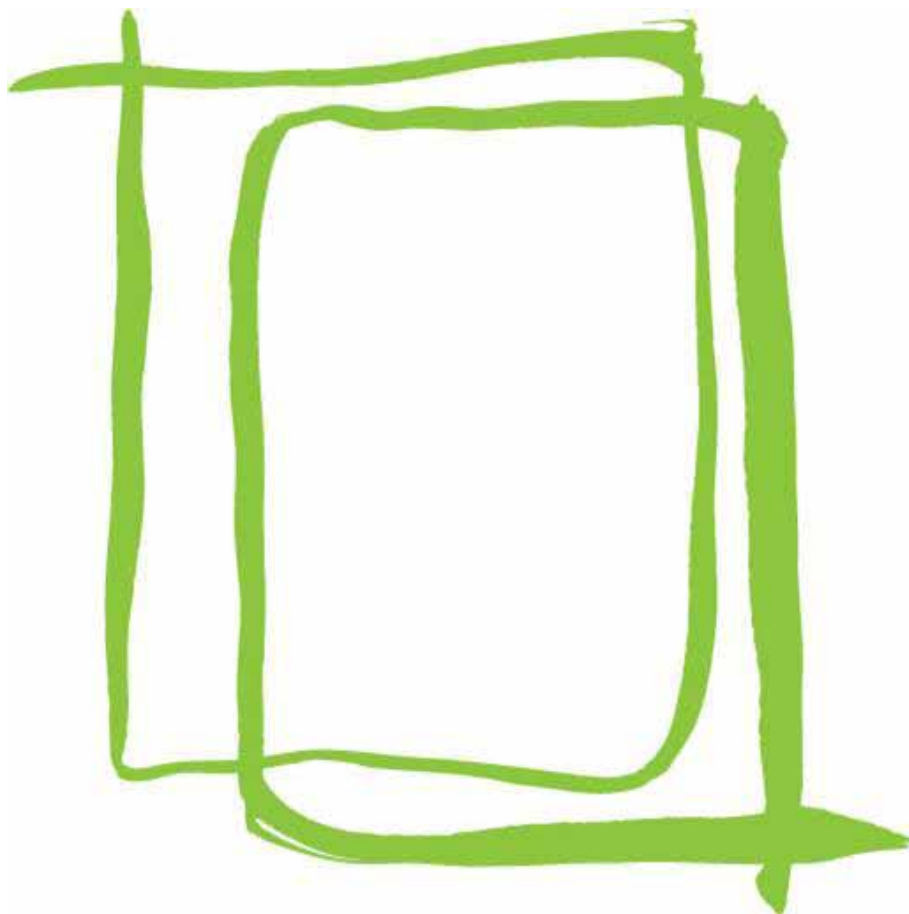


Use of Resources

Warwickshire Police Authority

Audit 2008/09

November 2009



Contents

Summary	3
Introduction	4
Use of resources judgements	6
Use of resources 2009/10	9
Appendix 1 – Use of resources key findings and conclusions	10
Appendix 2 – Action plan	18

Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
-

Summary

This report summarises our key findings from our assessment of how Warwickshire Police Authority is managing and using its resources to deliver value for money and better and sustainable outcomes for local people.

- 1** This is the first use of resources assessment carried out to fit with Comprehensive Area Assessment. It is recognised that this is a harder test than previously, with a much greater focus on the need to demonstrate tangible outcomes for the public in order to score a level 3 or above. Warwickshire Police Authority has maintained its score of an overall level 3. This can be seen as an improvement from last year as the Audit Commission raised the standards expected to achieve a level 3 as part of the new assessment process.
- 2** The overall score is derived from themes scores for managing finances, governing the business and managing resources. The Authority scored level 3 for the first two of these themes and then a level 2 for managing resources, which specifically referred to the management of the workforce for 2008/09.
- 3** Overall the assessment highlighted good evidence of outcomes for local people; most notably that reported crime levels are now the lowest for six years, with Warwickshire seen the largest fall in crime during 2008/09. In addition members and officers have demonstrated a good understanding of the service and what needs to be done to achieve the desired outcomes.
- 4** Our detailed findings are shown in Appendix 1.

Introduction

- 5 This report sets out my conclusions on how well Warwickshire Police Authority is managing and using its resources to deliver value for money and better and sustainable outcomes for local people and give scored use of resources theme judgements.
- 6 In forming my scored theme judgements, I have followed the methodology set out in the [use of resources framework: overall approach and key lines of enquiry \(KLOE\) document](#) and the use of resources [auditor guidance](#). For each of the specific risks identified in relation to our use of resources work, which were set out in our audit plan, we considered the arrangements put in place by the Authority to mitigate the risk and plan our work accordingly.

Use of resources framework

- 7 From 2008/09, the new use of resources assessment forms part of the [Comprehensive Area Assessment \(CAA\)](#) and comprises three themes that focus on:
 - sound and strategic financial management;
 - strategic commissioning and good governance; and
 - the management of natural resources, assets and people.
- 8 The scores for each theme are based on the scores reached by auditors on underlying KLOE. The KLOE are generic and applicable equally to all organisations subject to use of resources judgements under CAA. This promotes consistency, demonstrating all organisations within a CAA area are treated in the same way, and to the same standards.
- 9 The Commission specifies in its [annual work programme and fees document](#), which KLOE are assessed over the coming year.
- 10 Judgements have been made for each KLOE using the Commission's current four point scale from 1 to 4, with 4 being the highest, please see Table 1. Level 1 represents a failure to meet the minimum requirements at level 2.

Introduction

Table 1 **Levels of performance**

Level 1	Does not meet minimum requirements – performs poorly
Level 2	Meets only minimum requirements – performs adequately
Level 3	Exceeds minimum requirements – performs well
Level 4	Significantly exceeds minimum requirements – performs excellently

Source: [use of resources framework: overall approach and KLOE document](#)

Use of resources judgements

Scored judgements

11 Warwickshire Police Authority's use of resources theme scores are shown in Table 2.

Table 2 Use of resources theme scores

Use of resources theme	Scored judgement
Managing finances How effectively does the organisation manage its finances to deliver value for money?	3
Governing the business How well does the organisation govern itself and commission services that provide value for money and deliver better outcomes for local people?	3
Managing resources How well does the organisation manage its natural resources, physical assets and people to meet current and future needs and deliver value for money?	2

Managing finances

12 The Authority and Force have demonstrated that the way they manage finances delivers good outcomes for local people. Key strengths within this include the way the 150 forward project has enabled resources to be re-aligned to priority areas that are now starting to produce results, most notably the largest fall in crime during 2008/09. There is clear evidence that the Force understands it's overall costs and the factors which influence them.

Use of resources judgements

- 13** The weakest area for this theme is that of financial reporting, where the authority scored a 2. The assessment demonstrated that work was being undertaken in this area; however this was not yet yielding outcomes. For example:
- work has been undertaken during 2009/10 to enable better profiled financial monitoring reports to be produced, plus reports are being developed which enable more robust reporting of savings and their link to the overall sustainability strategy; and
 - the partnership strategy has been strengthened during 2009/10, this is intended to enable better scrutiny of the financial performance of partnerships, and should deliver outcomes for the next period.
- 14** Work on the financial management project should also contribute to this sub theme; we will need to assess the impact this project has had for the period 2009/10 as part of next year's review.

Governing the business

- 15** The Authority has scored two 3's and two 2's in this theme, which has been translated to a 3 overall. The key reason for this is that the guidance states that KLOE 2.2 (Data Quality) is the dominant KLOE which scored a 3.
- 16** The key strengths in this theme are data quality and good governance. There were numerous examples of how good data quality has enabled improved outcomes, particularly operation crunch and the use of information as part of the daily tasking and briefings.
- 17** We have considered the Authority's approach to governance to be sufficient for a level 3; however there are still areas that can be improved. Particular areas of focus to consider are as follows.
- How outward facing the Authority is, does it proactively inform its community about the ethical standards of the authority and how high standards are achieved. An example of how this could be demonstrated is if the Authority has an easily accessible website, where it could display the annual report of the standards committee and the forward plan.
 - The Authority should be able to demonstrate the effectiveness of training for members, including how high the take up is and that feedback has been acted on.
- 18** The two weakest areas for this theme were internal control and procurement. While some outcomes have been achieved from procurement activity the force has recognised that additional work is needed in this area. The force has recently received a report from external consultants on their procurement practices, and need to consider their actions as a result of the findings.

- 19** Internal control was highlighted in the Annual Governance report in relation to removal of controls within the debtors system. Members should ensure that recommendations are actioned appropriately. We have also noted that limited progress is being made against the Internal Audit plan, particularly given their shift of focus to a fully risk based audit plan. We understand that revised arrangements are being put in place to address this.

Recommendations	
R1	The Authority should consider how it informs its community about ethical standards and ensures high standards are maintained.
R2	Evidence should be retained about the effectiveness of member training and how feedback is being acted upon.
R3	The findings from the recent procurement report should be considered and appropriate actions determined.
R4	Previous recommendations in relation to Internal control should be actioned.
R5	Progress against the internal audit plan should be closely monitored.

Managing resources

- 20** This year we were only required to look at the managing your workforce sub theme within managing resources for police authorities. This was the first year we have looked in any detail how workforce planning is being managed and delivering results.
- 21** Our work demonstrated that developments have flowed from the 150 forward programme, with a number of initiatives starting during 2008/09. While we have seen some evidence of early outcomes it is clear that the real impact of this will be seen in the medium term.

Detailed findings

- 22** The key findings and conclusions for the three themes, and the underlying KLOE, are summarised in Appendix 1.

Use of resources 2009/10

- 23** The key lines of enquiry specified for the assessment are set out in the Audit Commission's work programme and scales of fees 2009/10. My work on use of resources informs my 2009/10 value for money conclusion. In my letter of 28 April 2009 about the audit fee for 2009/10, I did not identify any significant risks in relation to my value for money conclusion.
- 24** An additional KLOE, 3.1 - Natural resources will apply to Police Authorities for 2009/10. However, KLOE 3.3 - Workforce planning will not be assessed.
- 25** I have identified the following additional risks in relation to my value for money conclusion.

Table 3 Additional risks

Risk	Planned work	Timing of work
The authority's budget was designated for 2009/10 and 2010/11. A strategy is in place to address the base budget shortfall, with a view to achieving ongoing savings of £1.5m per annum for each of the next three years in order to achieve a sustainable budget level by 2012.	We will assess the progress of the strategy and the procedures for monitoring its outcomes.	February 2010.
The Financial Management Project has been set up to review the principles, roles, responsibilities, procedures and systems information, which underpins the management of the Authority and Force's finances.	We will assess the progress made of the project and look at the outcomes it is producing.	February 2010.

Appendix 1 – Use of resources key findings and conclusions

The following tables summarise the key findings and conclusions for each of the three use of resources themes.

Table 4 Theme 1 - managing finances

Theme 1 score	3
Key findings and conclusions	
<p>Financial planning is an integrated process; this is achieved through the strategic planning workshops attended by a range of officers and members. The police authority has performed within its budget and levels of balances have been maintained within the range determined by its policies. The sustainability strategy in place for 2009/10 demonstrates a robust approach to managing the budget gap. The force can demonstrate numerous outcomes following their re-organisation and re-aligning of resources, most notably the expansion of the major investigation unit and the impact this unit has had on performance. As a result of the re-aligning of resources to priorities and the setting up of a number of dedicated units the police force have seen some impressive results. Reported crime levels are now the lowest for six years. Compared to others Warwickshire have seen the largest fall in violent crime during 2008/09. The total recorded crimes has fallen from 45,243 to 37,476 in just two years. This represents 17.4 per cent or almost 1/6 fewer victims of crime. The force review of its collaboration in the central motorway policing group shows that it understands its costs and their relationship with performance and that it is then able to make significant decisions with some clarity and certainty. The outcome of this was to increase warwickshire's own road policing unit, which has led to a significant drop in road deaths and serious injury. Financial reporting is considered adequate, with both in year and end of year reports considered accurate and accessible.</p>	

<p>KLOE 1.1 (financial planning) score</p>	<p>3</p>
<p>Key findings and conclusions</p> <p>Financial planning is an integrated process; this is achieved through the strategic planning workshops attended by a range of officers and members. Treasury management policies are in place including a policy on reserves and balances. This is supported by a risk assessment of the forecast balance. Financial literacy is considered in a number of ways across both the force and for members. The police authority has performed within its budget and levels of balances have been maintained with the range determined by its policies. The sustainability strategy in place for 2009/10 demonstrates that approach to managing the budget gap. Reporting is now being tailored for more robust reporting of overspends and underspends and their links to savings. The following examples were used to demonstrate how processes in place achieved outcomes.</p> <ul style="list-style-type: none"> • The creation of a serious and organised crime team during the end of 2007/08 required a shift in resources from low priority areas. Following the set up of the dedicated team, in 2008/09 eighteen high harm causers and organised crime offenders were brought to justice, this links directly with the force priorities. • 2008/09 saw the second phase of the implementation of the major investigation unit. This was created as part of the 150 forward project. The results have been a reduction in overall abstractions, which could be significant from normal policing. In previous years the set up of a major investigation could take several days to set up effectively. In 2008/09 there were simultaneously 10 major investigations in live status in the county being managed by the major investigation unit with no drain on normal operations, all were handled within the resources of the unit. Following a recent murder investigation, after the trial in early 2009 the judge praised the ability of the force to deal with major incidents at short notice. The investigation attracted two national awards. • Introduction of the sexual offences investigation team. Since the inception of this team in June 2008 referrals are coming in from a number of support agencies, which would not have previously been made. These initial results are encouraging and reports for this type of offence are on the increase, additional offences have been detected this year compared to previous years. • The planning process identified the need for more resources in serious violence reduction. Grant funding was secured which enabled the creation of a full time post of serious violence reduction co-ordinator. There is a clear link from this into the police priorities. The project has been responsible for the researching of best practice, the implementation of initiatives with particular emphasis on energizing partnership activity around this area of crime. As a result of this various operational initiatives were implemented including the Summer Nights anti violence campaign, which focused on a hot spot in Rugby. The initiative was well supported by other agencies. This and the other initiatives have led to the authority exceeding their target in this area. • As part of the first phase of the 150 fwd the force withdrew from the Central Motorway Policing Group (CMPG). Warwickshire's contribution was £2m and around 40 officers. The key to withdrawal was there was a reduction in demand for policing on CMPG stemming from highway agency involvement, the greater likelihood of death or injury on Warwickshire roads versus the motorway, the need to enhance the road policing effort within the county, and the need for greater flexibility of deployment of these officers to other tasks that were more in line with delivering the force's vision. The outcome of this decision was the return of 36 officers, an increased road policing unit, officers redeployed to other areas, and significant monetary savings. Plus for 2008/09 there was a 18 per cent reduction in road related death and seriously injured data. 	

<p>KLOE 1.2 (understanding costs and achieving efficiencies) score</p>	<p>3</p>
<p>Key findings and conclusions</p> <p>The Force can demonstrate that it has an understanding of its overall costs and of the factors which influence them. It takes account of costs in decision making (with the withdrawal from CMPG) and is identifying the scope for making efficiencies. The following examples were used to demonstrate how processes in place achieved outcomes.</p> <ul style="list-style-type: none"> As a result of the re-aligning of resources to priorities and the setting up of a number of dedicated units the police force have seen some impressive results. Reported crime levels are now the lowest for six years. Compared to others Warwickshire have seen the largest fall in crime during 2008/09. The total recorded crimes has fallen from 45,250 to 37,476 in just three years. This represents 7,774 or 17.18 per cent or almost 1/5 fewer victims of crime. The force is the 4th force to implement the QUEST system. Warwickshire decided to implement their own version of the system and not use consultants like other forces. This has saved them £250k, instead of using consultants they have learnt from other forces and implemented the system. The force review of its collaboration in the CMPG shows that it understands its costs and their relationship with performance and that it is then able to make significant decisions with some clarity and certainty. Other areas of collaboration are considered but the force approach is that it will only collaborate where there is a clear cost and/or service benefit. <p>The HMIC report on major crime also considered how the force monitored costs in major investigations and concluded -'The forces performance in the investigation of major crime is monitored through a regime that reviews each operation in terms of cost, inputs and outputs.' A murder investigation costing protocol outlines the requirements for the senior investigating officer to submit a request for funding within 72 hours of the commencement of the investigation. Guidelines state that a category C investigation will be allocated up to £25,000 and category B a maximum of £60,000. Additional expenditure must be subject to a further application. Homicide and major crime investigations can be costed, as each person attached to the incident is required to complete activity-based costing (ABC) forms, and projections for items of major expenditure are identified, for example forensic and telecoms cost. A detailed paper has been prepared in a current major investigation to inform the gold group, outlining current spending, commitments and projections.</p>	

Appendix 1 – Use of resources key findings and conclusions

KLOE 1.3 (financial reporting) score	2
Key findings and conclusions	
<p>Information provided by the financial monitoring and forecasting system is accurate enough to support decision making. Examples of this are responding to a number of major (national profile) operations (The fire at Atherstone Warehouse, the murder on the M40 of the Hells Angel, summer flooding), budgets were well controlled and funding was not diverted from front line policing. Revenue and capital monitoring reports are presented to full police authority on a quarterly basis. Previous years financial statements have had an unqualified opinion given. Work from the interim statement visit has not raised any concerns about the accuracy of financial data. The most recent published accounts and annual audit letter are available to the public and appear on the website on a timely basis in accessible formats. Financial and performance information is presented in a clear and concise way which members understand, particular examples of this include the strategic planning workshops, where members are presented with financial and performance information in an integrated way. These events are clearly designed to focus members and officers on the inter-relationships between the two. There is limited evidence of financial performance of partnerships for all partnerships; however there is evidence for those significant partnerships and the strategy has been strengthened, but not yet producing outcomes. Improvements are also in place to enable better profiled financial monitoring reports; however there is no real evidence of outcomes in the period under review.</p>	

Table 5 Theme 2 - governing the business

Theme 2 score	3
Key findings and conclusions	
<p>Risk management continues to develop across the force and authority with members and officers actively engaged in reviewing the risk registers. Appropriate training has been provided for those with responsibility for risk management. Adequate arrangements exist for counter fraud and corruption, similarly for the system of internal control. The annual governance statement is an open and honest self assessment of the performance of the police authority and force across all activities. It contains a clear statement of the actions being taken/required to address areas of concern. Some good examples of outcomes on risk management, particularly delivery of innovative projects, confidence in the rigour of the Annual Governance Statement (AGS), delivery of change management and organisational change. The authority has good arrangements in place to produce its AGS.</p>	

<p>KLOE 2.1 (commissioning and procurement) score</p>	<p>2</p>
<p>Key findings and conclusions</p> <p>The justice centre programme will provide criminal justice related services in one building complex resulting in cost savings and the intention of better service provision. Crime mapping has been developed in conjunction with other forces and has resulted in considerable savings for this force and other partners. The joint solution has been adopted with a calculated national saving of £14m. There are a number of examples of partnership/joint working which involve differing approaches to commissioning 'front line' and support services such as custody watch, transport maintenance and domestic abuse awareness. However, the procurement process is a traditional approach which does not really consider in any structured fashion the outcomes and targets of the force, the draft report produced for the force shows that the force procurement process is operating at the lowest quartile of comparator organisations. However, the fact that the force has engaged consultants to review procurement shows that it has recognised the need for change. Little consideration is given at present to using the force purchasing power to influence the market as evidenced by the very high number of small orders. No decisions have yet been made and therefore no improvements have been planned or delivered. There are some examples of how processes have improved outcomes, these are as follows.</p> <ul style="list-style-type: none"> • The CDRP funds two analysts (one post is currently subject to recruitment), who are proactive in developing problem profiles and have access to both police and partner data. In addition the county council has a community safety manager who works from the police headquarters one day per week. Through these partnerships there have been demonstrable improvements to local problem-solving outcomes. • Eleven PCSOs are fully or partially funded by partners, three by Stratford Town Trust for additional visibility within Stratford Town, five by Warwickshire county council to assist in Anti-Social Behaviour Order co-ordination and problem solving in each borough or district, one by the Children's and Young Persons directorate to the Safer Schools programme and two by Welcome Break to cover visibility and reassurance at the motorway services on the M6 and M40. • It is clear that the Force has undertaken consideration of the costs and benefits of working in partnership. As a result it withdrew from the CMPG but has also secured finance for data warehousing, under the open access to information project, which is being developed in collaboration with West Midlands Police, and a pilot has been undertaken to test the effectiveness of the system. The objectives of the project are to provide users with a single point of access to information to improve the quality of decisions and efficiency. Warwickshire will submit information to the West Midlands data warehouse daily from nine source applications and additional applications will be added over time, while West Midlands Police is providing support to the pilot and training to staff. 	

<p>KLOE 2.2 (data quality and use of information) score</p>	<p style="text-align: right;">3</p> <p>Key findings and conclusions</p> <p>The force and authority continue to strengthen their arrangements for data quality. There is evidence that performance is managed against priorities, with management data collected and used at a variety of levels. Interviews with members demonstrate the high regard the performance information is held in and that they have the opportunity to comment on this in real time, with meetings focused on what the latest daily and weekly information is showing. This includes consideration of performance at Force, Borough/District levels on a weekly and monthly basis. The performance information is updated on a daily basis and is used for tactical as well as strategic purpose. HMIC noted that in relation to neighbourhood policing and the wider activities of the force that the role of the quality assurance inspector has been in place since January 2008. A key driver leading to the introduction of this role was to improve user satisfaction performance. The main purpose of this role is to provide support to the district commander in the effective management of operational policing, responding to demands for service and performance targets in line with force policies and procedures and that quality assurance inspectors make contact with all dissatisfied customers identified through the user satisfaction surveys. The following examples were used to demonstrate how processes in place achieved outcomes.</p> <ul style="list-style-type: none"> ● The Force obtains satisfaction questionnaires from users of Right Service. First time, which demonstrate that overall satisfaction rates are just below 90 per cent. This project has also reduced emergency and priority response times to below the targets initially set. The daily briefing and tasking meeting provides senior commanders with the information needed to make decisions at a tactical level and to maximise the use of the resources available that day. The latest information meant that necessary action was taken to maximise the impact and effectiveness. ● Performance information indicated an increasing trend in burglary and vehicle crime, which lead to operation crunch. Operation crunch was a targeted operation intended to focus on burglary and car crime offences committed by persistent and prolific offenders. Over the period September - December 2008 the operation saw 76 arrests, 1500 stop and search procedures in vulnerable areas, a reduction of 3.8 per cent on domestic house burglaries and 20 per cent on theft of motor vehicles. ● Issues in performance information are raised individually with district/borough commanders and lead to operations being implemented. There are various examples, including that following performance information identifying an increasing trend in Vehicle crime in Warwick District a local operational task was created, the operational order detailed times and locations for patrols and increased visible policing. This led to a decreasing trend for vehicle crime. ● Closer working partnership with intelligence analyst's. When crime trends are spotted through performance these are raised with intelligence to do more detailed and offender specific work and provide District/borough commanders with a paper combining both intelligence and performance data, these are then acted on in the form of local operations/tasks. ● The daily briefing and tasking meeting provides senior commanders with the information needed to make decisions at a tactical level and to maximise the use of the resources available on that day. The use of technology (up to date IT based crime information and telephone conferencing) meant that the meeting was well informed, proactive and effective.
--	---

KLOE 2.3 (good governance) score	3
<p>Key findings and conclusions</p> <p>The authority has an up to date constitution, standing orders and scheme of delegation. Returns to the standards board have been viewed and are considered appropriate. Interaction during the course of the audit has demonstrated that relationships between members and officers are constructive. As part of the re-alignment of the force the authority also underwent a restructure. Members were keen to ensure that there governance framework was appropriate. They clearly define governance as the ability to take the necessary decisions without interrupting the operations of the force. This is something officers agree on. Interviews with officers and members both reinforce this view. The new governance structure deliberately departed from a standard committee set up of quarterly meetings for panels. Instead various governance streams were introduced with a lead member responsible for each stream. Governance stream leads then interact with the force by attending a range of meetings; this enables them to have a very strong understanding of the business and helps to shape appropriate decisions, which have ultimately led to the performance outcomes we have seen in KLOE 1.1 and 1.2. Governance stream leads then report to the full authority on a quarterly basis. Codes of conduct are in place, and the standards committee are operating as anticipated. Members have actively considered the profile of ethical standards this year, and made changes to ensure all members understand their importance. No issues have been identified during the period. Standards of ethical conduct have been actively considered, plus awareness has been raised to the full authority with a presentation on standards.</p> <p>Papers and minutes of both the standards committee and professional standards committee are available on request, however not available directly from the website. Arrangements regarding the partnership working and successful delivery of the Northern Justice Centre have been given a national award by the Office of Government commerce. The partnership strategy considers governance; however this is not yet delivering. There is clear evidence of outcomes from community engagement by members, a particular example being consideration of call handling times in Rugby. Members of the public were reporting great difficulties in contacting the police, this was pursued and it was discovered that there was a fault with the software that the force were unaware of, following this being fixed response rates were greatly improved, which has led to much increased public confidence in this area, as people see the locality forums as making a real difference.</p>	
KLOE 2.4 (risk management and internal control) score	2
<p>Key findings and conclusions</p> <p>Risk management continues to develop at the force with members and officers actively engaged in reviewing the risk registers. Appropriate training has been provided for those with responsibility for risk management.</p> <p>Adequate arrangements exist for counter fraud and corruption, similarly for the system of internal control. However some issues were reported around Internal Control in the annual governance report this year, and there is very limited evidence of progress against the internal audit plan. The annual governance statement is an open and honest self assessment of the performance of the police authority and force across all activities. It contains a clear statement of the actions being taken/required to address areas of concern. Some good examples of outcomes on risk management, particularly delivery of innovative projects, confidence in the rigour of the AGS, delivery of change management and organisational change. The authority has good arrangements in place to produce its AGS.</p>	

Appendix 1 – Use of resources key findings and conclusions

Table 6 Theme 3 - managing resources

Theme score	2
KLOE 3.3 (workforce planning)	2
Key findings and conclusions	
<p>Several HMIC reports note that generally the Force has a well trained and appropriately skilled workforce although it does identify areas for improvement. The Force is in the process of developing a medium to long term staff plan, linked to training and development needs. This will be overseen by senior managers in HR and the Force performance team. The force has some good examples of outcomes from the establishment management group, including the handling of 100 additional officers into front line duties to support the vision, while maintaining a freeze on recruitment etc to ensure these additional posts were effectively managed out. The 150forward and further work force development projects show that the force is in the process of realigning its workforce to meet its new policing plan but there is still a considerable amount of work to be done to ensure that workforce management processes and these operational initiatives are fully aligned. The force has projects in place aimed at delivering this but these are very recent initiatives and need time to realise the benefits. The force has undergone a series of major shifts in the delivery of policing (150forward; Right Service, First Time;) and throughout all these the force has taken steps to ensure that the workforce has been kept informed of the plans, the reasons for them and progress being made. Training has been designed and delivered to enable the workforce to adjust to news ways of working and new approaches to service delivery.</p>	

Appendix 2 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
8	R1 The Authority should consider how it informs its community about ethical standards and ensures high standards are maintained.	2				
8	R2 Evidence should be retained about the effectiveness of member training and how feedback is being acted upon.	2				
8	R3 The findings from the recent procurement report should be considered and appropriate actions determined.	2				
8	R4 Previous recommendations in relation to Internal control should be actioned.	3				
8	R5 Progress against the internal audit plan should be closely monitored.	3				

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

Copies of this report

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0844 798 7070.

© Audit Commission 2009

For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212, Fax: 0844 798 2945, Textphone (minicom): 0844 798 2946

www.audit-commission.gov.uk
