

BEST VALUE AUDIT RECOMMENDATIONS AND ACTION PLAN - 2001

Conclusions	Recommendations	Management response	Timing
<p>COMPLIANCE WITH BVPP CONTENT REQUIREMENTS We have assessed the BVPP as compliant. The following improvements are recommended for future years:</p>			
<p>The PIs are all included in a separate section of the BVPP. The authority should identify the key PIs which will measure achievement or otherwise of its main objectives and include these in the relevant section of the plan to respond to the objectives.</p>	<p>The authority should identify the key PIs, which may be statutory or locally determined, and put these</p>	<p>The authority to identify key indicators for inclusion in relevant sections of the BVPP</p>	<p>March 2002 - completed Delete</p>
<p>The BVPP does mention nationally set objectives such as:</p> <ul style="list-style-type: none"> • Waste Management • Electronic delivery of services • Community Safety <p>But does not highlight them in the plan as required by the guidance.</p>	<p>Relevant national agenda issues should be focused on in relevant part(s) of the BVPP and the authority's actions to address them should be recorded.</p>	<p>This will be developed further in next year's BVPP</p>	<p>March 2002 - completed Delete</p>
<p>The BVPP, as originally distributed did not include the efficiency statement which had been drafted. Whilst this has now been rectified, the efficiency statement does not include all the information required by the guidance, notably:</p> <ul style="list-style-type: none"> • how the authority has assessed the scope for improvements; • how it proposes to deliver better performance; • the level of efficiency improvements it expects to achieve 	<p>The efficiency statement should be developed further to reflect this</p>	<p>This will be developed further in next year's BVPP</p>	<p>March 2002 - no longer required Delete</p>

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<p>The BVPP included a commentary on the results of completed reviews. It does not, however, include all the information required by the guidance, notably:</p> <ul style="list-style-type: none"> - alternative methods of provision considered; - action plans developed; - timing of actions; - performance measures to be used to assess improvements. 	<p>The BVPP should be expanded to comment more comprehensively on the reviews which have been finalised.</p>	<p>This will be developed further in next year's BVPP</p>	<p>March 2002 - completed</p> <p style="text-align: right;">Delete</p>
<p>The BVPP does not combine any information on the resources required to deliver the review programme as required by the guidance</p>	<p>The BVPP should give what information it is possible to provide.</p>	<p>We would welcome guidance from PKF on the nature of the information required and how it can be presented, to be incorporated in next year's BVPP</p>	<p>March 2003 - Guidance still awaited</p>
<p>The authority has carried out a great deal of consultation during the year. However, it has not carried out any direct consultation of electors on the overall objectives of the authority.</p>	<p>The authority should ensure that it seeks the views of the electors on the overall objectives as part of its consultation for developing the Community Strategy.</p>	<p>Consultation will be undertaken as part of the development of the Community Strategy</p>	<p>A report on consultation was reported into F & P in October 2002</p>
<p>The summary plan does not include focus on nationally set priorities such as:</p> <ul style="list-style-type: none"> - waste reduction, - crime & disorder; - electronic delivery of services 	<p>The summary plan should be developed to include them.</p>	<p>Space in the summary plan limits content. We will consider how this can be developed in future</p>	<p>March 2002 - completed</p> <p style="text-align: right;">Delete</p>
<p>The summary plan reports results of Best Value reviews but does not link these to the PI's reported</p>	<p>The summary plan should be developed in this manner.</p>	<p>This will be addressed in the next BVPP</p>	<p>March 2002 - completed</p> <p style="text-align: right;">Delete</p>

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PERFORMANCE INDICATORS			
The Authority's systems for collecting and recording the specified performance information required under Best Value are generally sound. The following improvements are recommended for future years.			
The authority has omitted three BVPIs from the full plan. These were BVPI's 63, 70 and 80	The authority should ensure that all indicators are included for future plans.	A system will be put in place for measuring SAP ratings in Autumn 2001 and data will be produced for next year's BVPP	March 2002 - completed Delete
The plan does not include any quality of life indicators and has few local indicators	The authority should develop Quality of Life and more local indicators as part of the development of the Community Strategy.	It will be considered for the next BVPP	March 2002 - no new indicators introduced in 2002 plan
Cost based estimated PIs are included as the basis of the revised budget costs which may or may not prove a best estimate.	A review of the revised budget against latest actual figures should be carried out before estimates are finalised.	Revised budget figures will be evaluated when determining actual figures for the next BVPP	March 2002 - completed Delete
Two of the estimates we examined were not supported by verifiable written calculations. These were: BVPIs 112 and 11a	A quality control process should be introduced.	PKF have now acknowledged that this statement is not relevant to BVPI 112. The system for recording the calculation of estimates will be vetted	March 2002 - new recording system in place Delete
Cost based target indicators are derived from next years budget. Unless the budget is part of a medium term financial planning process linked to the performance management framework by costed medium term service plans, the target so derived may not be sufficiently challenging.	Either budgeting should be linked to a medium term financial planning process and the performance management framework, or the cost targets produced should be reviewed to see whether they need to be flexed to ensure they are sufficiently challenging.	The relationship between financial planning and performance management needs further development in the light of the government's White Paper – Strong Local Leadership – Quality Public Services and has implications both in terms of the Corporate Plan & BVPP process.	June 2003

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<p>Targets are not generally supported by written action plans. Consequently they may not be properly integrated with the performance management framework.</p>	<p>The authority should ensure that targets are derived from written bases which have action plans to support their achievement where they represent a significant increase in performance.</p>	<p>The BVPP for 2002/2003 will be underpinned by written action plans.</p>	<p>March/June 2002</p> <ul style="list-style-type: none"> - written action plans now in place <p style="text-align: right;">Delete</p>