

Value for Money Conclusion

Warwick District Council

Audit 2009/10

Date

DRAFT

Contents

Introduction	3
Summary	4
Appendix 1 – Value for Money key findings and conclusions	6
Appendix 2 – Interview Schedule	17
Appendix 3 – Documents reviewed	18

DRAFT

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.
-

Introduction

- 1 I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Council for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice which is approved by Parliament requires the auditor to report each year on his conclusions as to whether the Council has adequate arrangements in place. This is known as "The Value for Money Conclusion".
- 2 In order to form that conclusion the auditor is required to consider 10 specific areas known as Key Lines of Enquiry (KLOE's) as set out in the Code of Audit Practice. In addition the Audit Commission required the auditor to actually score those 10 areas on the basis of 1-4. This process was known as the Use of Resources assessment.
- 3 Work on the Use of Resources assessment had been substantially completed by the end of May, and informal feedback provided to officers. Following the recent change of government however the Audit Commission announced that work on the Use of Resources element and all work on Comprehensive Area Assessment would cease with immediate effect.
- 4 Nevertheless I am still required to make the Value for Money conclusion and enclose my findings in this report.

DRAFT

Summary

Key messages

- 5 The key findings on each of the ten KLOE's are set out below and further details are contained in Appendix one. The Council has made improvement in a number of areas, and has arrangements in place for this improvement to continue.
- 6 At this stage I intend to issue an Unqualified Value for Money Conclusion which means that the Council had at least adequate arrangements in place in each of the ten criteria.

Planning for Financial Health - KLOE 1.1

- 7 The Council continues to manage finances within budget. Planning is done on a medium to long term basis, with budget shortfalls identified and reported. Budget setting is informed by consultation with stakeholders, although there is scope to expand this further.

Understanding costs and achieving efficiencies - KLOE 1.2

- 8 There is scope to further develop understanding of costs. At present this is limited, and a lack of detailed information can hinder the decision making process. Members recognise this, and have requested more detailed information on certain occasions.

Financial Reporting - KLOE 1.3

- 9 The 2008/09 financial statements and supporting working papers showed an improvement on the previous year. The Council is now making good progress on International Financial Reporting Standards (IFRS) implementation. However, the Council needs to make external assessments more accessible to the public, and also report back on how feedback or consultation has been addressed.

Commissioning and Procurement - KLOE 2.1

- 10 The Council is starting to engage and consult more widely when reviewing and redesigning systems and services. Procurement savings are relatively modest, although respondents felt that the Council delivers value for money.

Use of information - KLOE 2.2

- 11 There are no issues with the quality of data. However, Members and Officers acknowledge that there is scope for more robust performance information in a number of areas. There is also scope to look externally to evaluate the possible impact of new initiatives or developments.

Good Governance - KLOE 2.3

- 12 Governance arrangements continue to develop, particularly in respect of partnerships and grant funding. This in particular should start to deliver outcomes in 2010/11.

Risk Management and Internal Control - KLOE 2.4

- 13** Internal control and risk management continue to be adequate, with no issues reported. The Council has demonstrated good progress towards improving partnership governance. Risk management in respect of partnerships has been considered alongside the governance review.

Use of Natural Resources - KLOE 3.1

- 14** The Council has a baseline in place for CO2 emissions, but is planning to review this to ensure consistency with other Warwickshire Councils. There are gaps in the information for transport and waste and recycling from its' own operations. There is a climate change champion in post, and the Council is pushing new ideas to improve energy efficiency and to provide more comprehensive information where required.

Asset Management - KLOE 3.2

- 15** In accordance with the national programme of work, this KLOE has not been assessed at District Councils. It is therefore "Not applicable" for the VFM Conclusion.

Workforce Planning - KLOE 3.3

- 16** In accordance with the national programme of work, this KLOE was not assessed at District Councils in 2009/10. In reaching my judgement for the VFM Conclusion I therefore relied on findings from the 2008/09 assessment.

Detailed findings

- 17** The key findings and conclusions for each KLOE are summarised in Appendix one.

Appendix 1 – Value for Money key findings and conclusions

18 The following tables summarise the key findings and conclusions for each of the Value for Money Criterion.

KLOE 1.1 (financial planning) VFM criterion met	Yes
<p>Key findings and conclusions</p> <p>The Council plans its finances on a medium to long term basis. The Medium Term Financial Strategy (MTFS) pushes the planning horizon to at least 2014/15. Financial planning is integrated with treasury management and is increasingly being integrated with service planning. Service Plans reflect the limited opportunities for funding growth, with efficiency savings being built in. The Council is planning to improve service planning and adopt a more strategic and integrated approach to asset management for 2010/11. Councillors have taken a decision to endeavour to maintain the current breadth of services, treating all service areas as priorities. However, Officers recognise that this will become increasingly difficult to sustain over the next few years. Changes in planned spending reflect savings and unavoidable growth or cost pressures rather than shifting spending to higher priorities.</p> <p>The Council conducts formal consultation with the Citizen's Panel each year on spending choices. Panel members this year were asked about a small number of options for savings. The Council surveyed the Citizens Panel in December 2009, including questions about the allocation of resources, options for savings, the level of service provision and value for money. The results show that keeping Council Tax levels down is a higher priority than improving services. Panel members were only asked about four options for savings and gave strong approval for more sustainable planting. This has been incorporated into the 2010/11 budget. Although there was a more balanced spread of opinion on reducing free car parking in some areas this too has been incorporated into the budget. There was broad support for decreasing spending on leisure, culture, assisted travel, planning and environmental health. Overall, 80.3% of the 471 responses felt that the Council provided good/ very good value for money proposals.</p> <p>The Council manages its spending within its resources. Historically it has out-turned a small under spend but it is forecasting a small overspend for 2009/10 as a result of a more volatile economic climate and inaccurate forecasting for areas like car parking income. But it has a healthy general fund reserve of £3.8 million which has been used as a buffer. A one-off VAT refund during 2009/10 has been put into reserves and not included in the budget out-turn figures.</p>	

Appendix 1 – Value for Money key findings and conclusions

The Council adopts a cautious approach to budget planning. The Council is facing a budget shortfall in the next few years. The MTFS continues to highlight a gap in the Council's finances to 2014 which still has to be fully resolved, but not all savings are fully reflected. The MTFS was predicated on a 2.5% cap on Council Tax rises and a 2% cut in government support grant. This has now been updated as at May 2010 to plan for a 5% cut in support grant. Larger cuts will pose additional risks. Officers continue to review the situation. The future funding arrangement for the Council's housing stock is still being considered by the Government.

The Council has strengthened its financial focus in the Executive by appointing a Finance Portfolio Holder in May 2009. However, there is scope to improve consultation on spending priorities and further develop Members' financial skills.

In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-

- agree how the challenging financial position and forecast budget deficit is best addressed;
- strengthen financial focus in Service Delivery Plans;
- strengthen and broaden budget consultation on spending priorities and lower priorities with representative local stakeholders; and
- incorporate consultation on funding and finance in service / facility reviews so that transparency of outcomes is evident in service plans to stakeholders.

KLOE 1.2 (understanding costs and achieving efficiencies)

VFM criterion met

Yes

Key findings and conclusions

The Council could better understand its costs, particularly at operational level. The Council's understanding of comparative costs is primarily based on the Audit Commission Value for Money (AC VFM) profiles. There is limited information about unit costs and transaction costs and benchmarking is not systematic or routine. There is scope to develop the information around costs and subsidy levels in some key discretionary service areas such as culture and economic development.

Most key decisions are backed up by business cases, all include financial information and some use whole life costing. There have been further developments in business cases during the year, and Officers continue to try and improve the accuracy and robustness of business cases.

The majority of papers proposing improvements and investment to Members include information about costs and assumptions. However, not all include clear performance information alongside financial considerations. This is because the Council lacks detailed information in some areas. For example, the proposal to introduce free swimming for the under 16's was not clear about the current number of swimmers and how this could change with the introduction of free swimming. New user cards are being introduced to help gather data about this for next year.

Members are increasingly asking for better information to enable them to make key decisions. For example, the Finance & Audit Overview and Scrutiny Committee

Appendix 1 – Value for Money key findings and conclusions

requested a detailed business plan be drawn up for the Spa Centre, and appeared uncomfortable with the clarity of information in the business case for Shared Legal Services with the County Council. The Head of Finance explained the issues verbally. Officers have agreed to provide further training for Members as required.

Historically the Council has met its efficiency targets primarily through reducing corporate overheads and restructuring. This is becoming more difficult. It is currently not on track, and is not expecting to deliver its latest government efficiency target of £2.8 million by 2011.

In addition, the Council needs to bridge a gap in its revenue budget, needing to find ongoing savings of £1.3 - £1.8 million by 2013/14. By mid May 2010 this figure had increased to £3.8 million. This is being addressed through a Budget and Improvement Programme (BIP) agreed in March 2009. As of December 2009 the BIP programme had identified £824,000 potential savings from 35 projects. Nine projects had not been sufficiently developed to identify target savings. Some key projects such as the outsourcing of the management of the golf course and the review of the Spa Centre have resulted in no significant savings for the Council in the short term, but potential for the future.

A lack of capacity/ resources may slow down progress with the BIP projects and their subsequent delivery of savings. A benefits realisation plan has yet to be implemented.

In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-

- continue to develop understanding of costs especially unit costs and levels of subsidy;
- undertake routine benchmarking of costs/ performance;
- continue to develop skills and approaches to developing business cases;
- strengthen income forecasting and modelling; and
- improve the quality and consistency of reports to members.

KLOE 1.3 (financial reporting)

VFM criterion met

Yes

Key findings and conclusions

Internal reporting processes are largely unchanged from our previous assessment. Financial monitoring and forecasting information is relevant, timely and reliable. There is scope to further improve financial reporting by more clearly demonstrating why figures have changed over time. For example, where assumptions change or more reliable information becomes available, such as the BIP savings.

Appendix 1 – Value for Money key findings and conclusions

Financial and performance information are linked where relevant. Performance reports highlight indicators where targets will be missed by more than 10%, and the corrective action being taken is reported.

Financial reports are comprehensive and relevant, but they could be clearer. For example, Committee Members had difficulty in interpreting financial information presented to them when making strategic decisions over the provision of legal services. Officers were able to explain the principles verbally. The focus on finance has been re-emphasised with the introduction of a Portfolio Holder post from May 2009.

The 2008/09 accounts were unqualified, and contained fewer errors than in the previous year. Officers had worked hard to improve the quality of the statements and associated working papers. Officers made some early progress on moving towards International Financial Reporting Standards (IFRS) from 2010/11, but this slowed as officers waited for external training towards the end of 2009. Since then progress has improved, and officers demonstrate good awareness of the key issues.

There is scope for making external assessments easier to find on the Council website, or to re-direct interested parties to other relevant websites. There is also scope to develop new means of communicating financial report outcomes to local people more widely, so that they can form a correlation with what their service needs were, as identified through consultation, and how these were met.

In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-

- ensure that it is possible to follow financial information over a period of time by clearly explaining why figures have changed;
- ensure that financial reports are clearly understandable to all. Use of supporting appendices for technical accounting issues may help;
- ensure a smooth transition to IFRS accounting;
- produce annual accounts which contain only errors which are "clearly trivial";
- publish external reports and assessments on the Council website in a timely manner and make these easily identifiable; and
- report back more widely to local people how feedback or consultation has been acted upon. For example, in the "Focus" magazine.



<p>KLOE 2.1 (commissioning and procurement)</p> <p>VFM criterion met</p>	<p>Yes</p>
<p>Key findings and conclusions</p> <p>The Council has access to a good range of data about its local communities through the Warwickshire Observatory. This is starting to feed into cross agency working to better target resources and interventions into supporting communities of interest. However, the seven corporate objectives do not provide a strong basis to shape commissioning and some areas lack a clear vision of intended outcomes for local people. For example, the Task and Finish group set up to review the Spa Centre was hindered by the lack of a business plan, unclear purpose for the building and how it is meeting local needs. Many of the Council's strategies and policies are in need of updating and there has been a lack of clear criteria to assess funding to outside bodies. For example, Tourism (2001) Culture (2003-6) Health and Well-Being (2004). The Council does not have its own local economic development strategy guiding the Council's revenue spend which is more than £800,000 per year, including tourism. At present, a sub-regional approach is taken, but a local strategy would give purpose, clarity and focus to help make a difference for local people. Some of this is being addressed and should be in place during 2010/11.</p> <p>The Council involves a range of stakeholders in reviewing and commissioning services but there are inconsistencies. The Spa Centre review did not consult widely on options for its future. However, the Council's two Lean Systems Thinking (LST) pilots in Housing and Benefits have involved staff, suppliers and tenants in redesigning services. Localities working with communities is identifying small projects that are important to local people.</p> <p>There are a number of projects and initiatives underway which have the potential to improve the quality and value for money of services. For example, the Council's LST project work is aiming to improve some areas of previously poor performance, although participation on the project work has impacted in the Customer Service Centre's capacity and performance during 2009/10. The Council has invested in an improved website, and is introducing digital pen technology in Environmental Health. Get Active cards are being introduced in leisure services to provide better understanding of users and the level of subsidy being provided.</p> <p>The Council's understanding of the supply market is developing through work on projects like tendering the golf course, but is inconsistent. For example, the Spa Centre review did not sufficiently explore where it fits within the cultural market in the area.</p> <p>Progress with delivering services jointly with other councils is progressing. For example, in 2009/10 this included Payroll and the Customer Services Centre. There has been agreement for a shared Legal Service with the County and the Council is a partner in the new Learning Academy with other public sector organisations in the sub-region.</p> <p>Progress with delivering savings from procurement remains modest at £135,000. The Council is aware that there are further opportunities to be exploited here. A review of mobile phone tariffs by external consultants has only resulted in modest savings of £12,500 p.a. which will be delivered in 2010/11.</p>	

Appendix 1 – Value for Money key findings and conclusions

Most local people when surveyed think that the Council delivers value for money, but the Council is not able to measure outcomes from its services across all areas. Some of these are in areas of significant expenditure such as Economic Development, Tourism and Culture. Overall Council spending is below average but service performance is variable and satisfaction across services is around average. Services areas where performance is below others include planning, rent collection, repairs and maintenance and call answering. Cleanliness has improved, but needs to improve still further in order to return to previously high levels. Fly posting is a particular area where performance needs to improve.


In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-

- update strategies, especially where there is a significant associated spend such as Economic Development and Tourism;
- implement a robust framework for assessing grants and funding to outside bodies;
- ensure service planning is informed by information about needs etc.; and
- step up the value of savings delivered through procurement.

DRAFT

<p>KLOE 2.2 (data quality and use of information)</p> <p>VFM criterion met</p>	<p>Yes</p>
<p>Key findings and conclusions</p> <p>Audit Commission spot checks of performance indicators (PIs) identified generally good data quality. We identified comparatively few issues in our housing and council tax benefit certification work, and testing of PIs on job creation and CO2 emissions has not raised any significant issues. However, in the First Quarter Performance Report, indicator HPS15 (% of tenants with arrangements in place to clear their rent arrears) was incorrectly reported as 53% when it should have been 13%. Thorough checking of information to ensure accuracy before it is presented to Councillors is essential if they are to be able to make informed decisions.</p> <p>The Council needs to improve the quality of information available for decision making. Internal Council reports on the Spa Centre and Tourism have acknowledged a lack of robust data and performance information to aid decision making. The Council is investing a lot of time and money on the development and improvement of the golf course, but does not know where users live and therefore cannot assess the value given to local residents. The Customer Insight project should help to improve this, by identifying what is important to the customer, and therefore what needs to be measured.</p> <p>Car parking income is down on the target for 2009/10. The impact of on street car parking on the Council income streams has been underestimated and together with the recession meant that the 2009/10 budget is now £100,000 off target. The on street car parking impact could have been better predicted as it has been implemented in other Councils previously. Likewise the impact of the recession as this was well underway by February 2009 when budgets and targets for 2009/10 were set.</p> <p>The Council has adequate data security arrangements in place and has complied with statutory requirements.</p> <p>Performance Reports adopt a tolerance of being within 10% of target. Those indicators where this tolerance is exceeded are subject to a good level of explanation regarding the issue and corrective action being taken. However, there is a danger that a false sense of security is given - the Quarter 3 Performance Report shows only 61% of indicators actually meeting target. One area the Council has worked to develop is "Participation in Sport". A different approach to marketing has been introduced, with a number of initiatives, including some aimed specifically at children. Linked with improved monitoring, this has resulted in an increase in use of facilities.</p> <p>In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-</p> <ul style="list-style-type: none"> • improve the accuracy of information reported to Councillors; • use the Customer Insight project to identify what needs to be measured and reported on; and • engage with other Councils to better determine what impact initiatives are likely to have on Warwick District Council. 	

Appendix 1 – Value for Money key findings and conclusions

KLOE 2.3 (good governance) VFM criterion met	 Yes
<p>Key findings and conclusions</p> <p>Sound arrangements continue to be in place, with relevant codes of conduct and policies. The Council is seeking to further strengthen this area by developing job descriptions for the Leader and Members. The Council's review of Tourism pointed to weaknesses in being clear about membership of outside bodies such as South Warwickshire Tourism. This led to a number of recommendations which also feed into performance and risk management which have now been implemented. Needs analysis is conducted for each Member and reviewed with training officers.</p> <p>The Council continues to maintain a focus on delivering improvements in service areas and meeting strategic objectives. The "Excellence" programme and Budget and Improvement Programme (BIP) have been combined and are now integrated into the day job for relevant officers. Senior Officers and Members have had "Away Days" and training to agree and start to implement the strategic direction of the Council.</p> <p>The Council has clearly demonstrated that the complaints procedure is readily available for the public on the website. It is clear and concise with a step by step guide and the relevant forms and address. For ease the code of conduct for members is linked to the page to enable the individual to have access to all the relevant information that they require. Clear reference has been made to the Standards Committee.</p> <p>There is scope to improve the reporting and monitoring of gifts and hospitality and register of interests. Officers had some difficulty in pulling together the gifts and hospitality information for us - mainly because this is held in individual departments rather than centrally. Our work on the National Fraud Initiative identified that two Councillors had not declared an interest in Hill House Gardens Trust, but one had. The Council made a grant of £25,000 to the Trust in 2008/09.</p> <p>There has been a lack of clear criteria to assess applications for grants and funding from outside bodies. This results in the Council not being clear about what outcomes it expects from the investments it is making. Service Level Agreements (SLAs) are now in place for Third Sector organisations. The Finance Portfolio Holder wants to see clear criteria for all grants. This is being addressed through having Funding Agreements.</p> <p>Officers have acknowledged that the Complaints and Whistleblowing Policies should be included in contract and tender documentation, but have yet to action this. There has been good progress on partnership governance with the development of a partnership policy which risk assesses each partnership and determines appropriate management and reporting arrangements.</p> <p>In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-</p> <ul style="list-style-type: none"> • ensure that disclosure of gifts and hospitality and declarations of interest are joined up and consistent across the Council; 	

Appendix 1 – Value for Money key findings and conclusions

- demonstrate the outcomes from the Funding Agreements with Third Sector organisations;
- be clear on the role of the Leader and Members, particularly in relation to external bodies;
- strengthen contracting and tendering arrangements by including Complaints and Whistleblowing policies in the documentation sent out; and
- demonstrate the outcomes from the recent improvements in the partnership policy risk assessment.

KLOE 2.4 (risk management and internal control)

VFM criterion met

Yes

Key findings and conclusions

The Council has demonstrated good progress towards improving partnership governance arrangements. There is now a partnership policy in place, and the Council has risk assessed partnerships and determined management and reporting arrangements. The new arrangements should become embedded in 2010/11.

The risk register is reviewed and reported every quarter. Likelihood and severity are considered. Risks assessed as scoring 12 or more out of a possible 25 are reported to Executive.

The Housing and Council Tax benefit fraud team has diminished in size, and there is now scope to strengthen this and also to publicise successful prosecutions more to act as a deterrent. There is also scope to be more proactive in raising awareness and providing training across other areas of the Council.

There have not been any significant breakdowns in internal control. Internal Audit reports are presented to the Finance and Audit Scrutiny Committee. Internal Audit meets the CIPFA standards, and we continue to be able to place reliance on their work as far as auditing standards allow.

In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-

- demonstrate outcomes from the work undertaken on partnership governance;
- improve publicity of successful fraud cases; and
- raise awareness of governance issues throughout the Council.

Appendix 1 – Value for Money key findings and conclusions

KLOE 3.1 (use of natural resources) VFM criterion met	Yes
Key findings and conclusions	
<p>The Council established a reasonably robust baseline for its CO2 emissions in 2006/07 which formed the basis of the Council's Climate Change Strategy. It is targeting a 5% year on year reduction in CO2 emissions but this does not reflect the Government's longer term targets for 2020 and 2050. These are for a 34% reduction by 2020 and 80% by 2050. As a consequence the Council is now in the process of updating the strategy to take account of the new legislative framework and Local Area Agreement (LAA) targets. This involves setting a new baseline year to align with others in Warwickshire.</p> <p>The Council has a broad understanding of the factors that influence its emissions such as the purchase of 'green' energy. It is able to quantify its use of energy and water, but has more to do to demonstrate the application of this data. The Council does not have good information on CO2 emissions from transport for external contracts, and therefore, cannot demonstrate that it is managing its emissions from transport. The Council currently lacks a corporate policy, targets and baseline data on waste and recycling from its own operations. It is only just starting a pilot scheme to recycle waste within its main office.</p> <p>The Council is strengthening its focus and management of natural resources. It has appointed a Climate Change champion and set up a cross departmental staff group to spread the message and push for new ideas. It reports against its CO2 reduction target to Members on a quarterly basis.</p> <p>The Council has invested in an energy management system and as a result can control energy usage in many buildings remotely. Some reductions in energy usage have been delivered through the introduction of different working practices and investment primarily in better insulation and heating systems.</p> <p>The Council has embarked on a wide range of projects and has more in the pipeline aimed at reducing energy usage and / or its environmental impact. Some projects clearly identify both the cost savings and the estimated CO2 reductions – but not all. For example, the BIP projects only identify cost savings and previous business cases for biomass boilers put financial savings ahead of CO2 savings. Identifying both will enable decision makers to see the full extent of benefits and weigh up their relative value.</p> <p>Investment has led to the installation of biomass boilers and improving insulation in buildings amongst other things. Investment in the Council's housing stock has improved insulation and heating systems. Initiatives such as agile working and a review of photocopier usage are also contributing to reductions in energy usage.</p> <p>The Council is starting to focus on managing environmental risks. It has worked effectively with partners to reduce disruption of services through flooding. It is working with partners across Warwickshire but needs to understand the environmental impacts of its outsourced services such as waste and grounds</p>	

maintenance.

In order to strengthen its position in this area the Council needs to demonstrate improvements and positive outcomes in the following areas:-

- update the Climate Change Strategy, scope, targets and baseline;
- demonstrate the use of energy / water etc is commensurate with the level of activity;
- delivery of CO2 reductions in line with targets;
- ensure investments are supported by clear information on environmental benefits;
- develop and implement a robust plan to deliver the LAA target for NI188 (adapting to climate change level 3 by 2011); and
- continue to explore how partnership working can contribute to CO2 reductions.

KLOE 3.2 (strategic asset management) not applicable to district councils in 2009/10

VFM criterion met

Not applicable

KLOE 3.3 (workforce planning) Carried forward from 2008/09

VFM criterion met

Yes

Appendix 2 – Interview Schedule

19 In order to complete our assessment we met with the following officers and Councillors.

Name	Job title
Mike Snow	Head of Finance
Andy Jones	Deputy Chief Executive
Bill Hunt	Deputy Chief Executive
Chris Elliott	Chief Executive
Susie Drummond	Budget and Improvement Programme Officer
Richard Hall	Head of Environmental Services
Cllr Andrew Mobbs	Finance Portfolio Holder
Cllr George Illingworth	Councillor
Dave Barber	Corporate Service Performance Officer
Pam Dunson	Economic Development & Regeneration Officer
Rob Chapleo	Environmental Health Practitioner
Satnam Kaur	Housing Strategy Officer
Mark Croston	Culture and Strategic Development Officer
Andrea Wyatt	Housing and Council Tax Benefits Manager
Richard Barr	Audit and Risk Manager
Ian Wilson	Senior Internal Auditor
Robert Inman	Head of Member Services

Appendix 3 – Documents reviewed

1 During our assessment we reviewed the following documents.

Climate Change Strategy Report to Executive October 2007
Natural resources self assessment
Response to climate change - Report to O&S February 2010
Use of Resources Action Plan 2010 - Executive report 2 December 2009
2009/10 Q1 Performance report
2009/10 Quarter 2 performance Report to Executive 2 December 2009
Budget and Improvement Programme (BIP) updates: Executive September / December 2009; Audit and Finance O&S Committee October 2009
Building on Excellence Final Report to Executive 21 October 2009
Fees and charges report to Executive 21 October 2009
The Efficiency Agenda Report - Executive September 2009
2010/11 Main budget report to Executive 3 Feb 2010
Treasury Management Plan 2010/11 report to Executive 3 February 2010
Portfolio Holder statements review October 2009 to Executive 21 October 2010
General Fund base estimates revised 2009/10 and original 2010/11 - Report to Executive 2 December 2009
Shared Services Strategy to Executive August 2009
2008/09 Final accounts paper to Executive June 2009
Shared legal services paper - Finance and Audit overview and scrutiny Committee 1 December 2009
Future management of Newbold Comyn Golf Course <ul style="list-style-type: none"> • paper to Executive October 2009 • paper to Executive 3 December 2009 • Newbold Comyn Golf Course. Update from February 2nd Scrutiny Meeting
Management of Oakley Wood paper to Executive 11 November 2009

Appendix 3 – Documents reviewed

Spa Centre Task and Finish Group Report: Executive 11 November 2009
Expenditure on Tourism Report to Executive 11 November 2009
Service and Maintenance Contracts Executive October 2009
Progress report on enterprise projects to Finance and Audit Scrutiny Committee 2 February 2010
Althorpe Enterprise Centre initial Business Case – June 2006
2009/10 Cultural Services Service Development Plan
2009/10 Planning Service Development Plan
2009/10 Environmental Health Service Development Plan
Free swimming - Under 16's - Executive December 2009
Provision of charging points for electric vehicles - Executive December 2009
Review of Discretionary Travel Scheme - Executive December 2009
Review of Task & Finish Groups - paper to Finance and Audit O&S Committee 2 Feb 2010
Review of WDC strategies list on website - 16 Feb 2010
Treasury Mgt report to Executive 3 Feb 2010
Code of Corporate Governance 2008
Code of Financial Practice 2009
Partnership Policy
Risk Management Strategy
Complaints Procedure
Corporate Risk Register – to Executive December 2009
National Fraud Initiative Progress Report – July 2009

