

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO ACCOUNTS AND AUDIT COMMITTEE

INFORMATION

Agenda Item No 11

meeting date: 24 MARCH 2010
title: CAA/USE OF RESOURCES 2009/10 UPDATE
submitted by: DIRECTOR OF RESOURCES
principal author: LAWSON ODDIE

1 PURPOSE

1.1 To update members with the latest position regarding our Use of Resources assessment for 2009/10.

1.2 Relevance to the Council's ambitions and priorities:

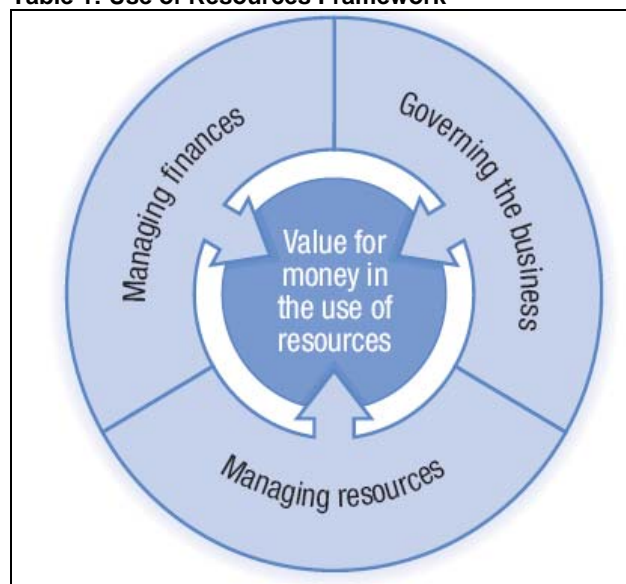
- This report links clearly to the council's overarching ambition to be a well-managed council providing efficient services based on identified customer needs

2 BACKGROUND

2.1 The use of resources assessment considers how well organisations are managing and using their resources to deliver value for money and better and sustainable outcomes for local people.

2.2 It is structured into the three themes which include non-financial resources and an increased emphasis on value for money as shown in the table 1 below.

Table 1: Use of Resources Framework



2.3 The Key Lines of Enquiry across the 3 themes are shown below in table 2 and will be assessed as last year, based on a scale of 1 to 4 with four being the highest level of performance.

2.4 The assessment forms part of the comprehensive area assessment (CAA) framework as well as other relevant performance assessment frameworks.

Table 2: Published Key lines of Enquiry

Managing Finance
<ul style="list-style-type: none">• Planning for financial health• Understanding costs and achieving efficiencies• Financial Reporting
Governing the Business
<ul style="list-style-type: none">• Commissioning and procurement• Use of information• Good governance• Risk management and internal control
Managing Resources
<ul style="list-style-type: none">• Natural resources (2009/10)• Strategic asset management (2010/11)• Workforce (2008/09)

2.5 The Managing Resources theme covers only one of the areas listed each year. In 2008/09 Workforce was examined and for 2009/10 the area to be reviewed is Natural Resources.

3 UPDATE ON PROGRESS WITH 2009/10 ASSESSMENT

3.1 A meeting was held with the Audit Commission at the beginning of February to discuss the approach that was to be taken for the Use of Resources work. The Audit Commission has made a commitment that auditors' work on the 2009/10 Use of Resources assessment will be proportionate and built on existing evidence.

3.2 To ensure continuity for year 2 of the assessment, the use of resources framework, including the key lines of enquiry (KLOE), has not changed. However, the Audit Commission expects auditors to take a risk-based approach that builds on the baseline established in 2008/09, against which auditors will assess progress.

3.3 For the KLOEs that were assessed in 2008/09, this will mean that auditors will address two simple questions

- What has changed in 2009/10
- What difference have those changes made in practice

3.4 For the use of Natural Resources KLOE a more in depth self assessment is required and work has been progressing well.

3.5 A core group of officers have been reviewing the KLOEs and identifying changes that have taken place since the last self assessment and have been meeting on a weekly basis since the initial meeting with the Audit Commission. Additional staff are also being approached where this has been seen as necessary.

3.6 Work is continuing towards preparation of a 'self assessment' for the auditors by the end of March in order to help inform the indicative scores submission which is due by 21 April.

3.7 Towards the end of April a number of meetings will be arranged between key staff and the Audit Commission in relation to individual KLOEs in order to add to the 'self-assessment' submission and to enhance the information previously provided.

3.8 The deadline for the Audit Commission to submit our final score will be 31 July 2010.

4 CONCLUSION

4.1 Work is progressing well on the preparation of a 'self-assessment' for the changes that there have been in 2009/10 and for the new KLOE on the use of Natural Resources. The weekly review meetings of a core group of staff have been useful in highlighting relevant areas of change and good practice.

4.2 Whilst the timeline for review is shorter than last year, good progress is being made.

FINANCIAL SERVICES MANAGER

AA7-10/LO/AC
16 March 2010