

# Huntingdonshire District Council

Use of Resources Judgements 2006

June 2007

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# 1 Executive Summary

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## Introduction

- 1.1 We have completed our 2006 assessment of the Council's use of resources in accordance with the methodology and guidance issued by the Audit Commission. The results have been subject to internal and national quality control arrangements, designed to ensure compliance with the methodology and guidance and to promote consistency of assessment between appointed auditors.
- 1.2 This was the second year of carrying out the assessment and our work has focused on building on our previous year's assessment and updating it for any changes and improvements. Our work centred around the use of resources action plan developed by the Council after last year's assessment.
- 1.3 This report summarises the approach taken and the results of the assessment. It also highlights areas for improvement based on the criteria issued by the Audit Commission.
- 1.4 We commenced our fieldwork in accordance with the Audit Commission's timetable in December 2006 with a view to reporting our five individual judgements to the Audit Commission on 1 February 2007.
- 1.5 The Audit Commission released its overall judgement to the Council on 15 March 2007 at which point the Council has the opportunity to request a review of the judgement if it is felt that it has been awarded the incorrect score overall.

## Summary of scores

- 1.6 Overall the Council achieved a score of 3 for the 2006-07 judgements, this represents an assessment of good performance, or performing consistently above minimum requirements, on the Audit Commission's scoring system. 55% (131) of district councils achieved a score of 3 in 2006, 3% (seven) district councils achieved the highest score of 4.
- 1.7 The Council's score of 3 is the same as the 2006 judgement; however, we are pleased to note that improvement has been made in Financial Reporting where the Council has moved from performing adequately to performing well. The five theme scores are as follows:

Auditor Judgements Theme	2005	2006
Financial Reporting	2	3
Financial Management	3	3
Financial Standing	3	3
Internal Control	2	2
Value for Money	3	3
<b>Overall Score</b>	<b>3</b>	<b>3</b>

### The way forward

- 1.8 There were a number of areas where the Council will need to strengthen arrangements in 2007 to improve and in some cases retain the existing score. Additionally the Council should consider those areas where the criteria was not a 'must have' in 2006 but will be for the 2007 review, as set out in Appendix A.
- 1.9 The key areas for development include:
- **Producing an annual report** – the Council achieved a level 3 score for KLOE 1.2. In order to maintain performance at this level, the Council will need to demonstrate that it is considering the views of a range of stakeholders in making its decision whether to publish an annual report;
  - **Budget monitoring** – the Council should continue its work to improve its budget monitoring reporting including ensuring it is informed by a risk assessment;
  - **Progress against savings and efficiency plans** – reporting systems in place are currently inadequate to meet the requirements to achieve level 3 standard;
  - **Assurance framework** – the Council should continue work to complete and implement an assurance framework;
  - **Partnerships** – there are a number of assurances that the Council has not achieved in relation to its partnership arrangements. The Council is in the process of developing and implementing a Partnership Framework. In doing so, consideration should be given as to how this will help to ensure that these outstanding issues have been addressed;
  - **Value for money** - the Council should ensure that proposed improvements to capital programme management arrangements are fully and effectively implemented, and
  - **Value for money** - the Council should demonstrate that it has put best-practice procurement arrangements in place, and that these have led to identifiable improvements in value for money.
- 1.10 The most notable improvement the Council has shown is in financial reporting. The focus in future periods should be to further embed the processes for each key KLOE criteria, in particular to demonstrate that the arrangements in place drive improvement in processes and outcomes.
- 1.11 It is important that the Council considers the costs and benefits of making improvements, and implementing additional processes, particularly where these improvements are made for the purposes of improving Use of Resources scores. This is especially important if the Council is considering enhancements to achieve level 4.

### Acknowledgements

- 1.12 We would like to take this opportunity to thank the Head of Financial Services and the Internal Audit Manager, their teams and the other officers involved in our review for their help and support during the course of our work in this area.

## 2 Approach and Context

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### Background

- 2.1 Each judgement area (theme) consists of a number of key lines of enquiry and areas of audit focus and evidence. There are also descriptions of performance against each key line of enquiry showing performance at levels 2, 3 and 4. These translate into the following judgements:
- 1 = below minimum requirements – inadequate performance
  - 2 = only at minimum requirements – adequate performance
  - 3 = consistently above minimum requirements – performing well
  - 4 = well above minimum requirements – performing strongly
- 2.2 The Audit Commission will determine the overall use of resources score by combining the auditor's separate scores for each of the themes covered.
- 2.3 In forming our assessment, we need to take into account requirements of the methodology that are set out in the Use of Resources Guidance for Councils – 2006 assessment. In particular, in order to support scores of 3 and above, we need to consider whether relevant arrangements are 'embedded', that is they have been operating consistently with clear outputs having an impact. For scores of 4 (performing strongly) we are required to consider whether, in addition to meeting the criteria, councils can demonstrate innovation or best practice that can be shared with other authorities. The criteria at level 4 have been kept to a minimum so as to avoid them becoming unnecessarily prescriptive and limiting.
- 2.4 In relation to future assessments, the status of a number of criteria will change to 'must have status'. For your information, these criteria have been summarised at Appendix A. In order for the Council to sustain or to improve upon its current performance at the next assessment, it will need to take these criteria into consideration.

### Scope and nature of this report

- 2.5 This report summarises the results of our work. It is not intended to cover every issue which has come to our attention, but rather provide an overview of the key issues which we have identified during the course of our review.
- 2.6 This report is for consideration by the Council and its officers and is for the Council's use only and should not be relied upon by any third parties.

## 3 KLOE 1: Financial Reporting

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### KLOE 1 Results

3.1 The table below gives the scores which the Council achieved for Financial Reporting during the 2006 judgements:

Reference:	Key Line of Enquiry	2005 Judgement	2006 Judgement
1.1	The Council produces annual accounts in accordance with relevant standards and timetables, supporting by comprehensive working papers	2	3
1.2	The Council promotes external accountability	2	3
<b>KLOE 1</b>	<b>Combined Score for KLOE 1: Financial Reporting</b>	<b>2</b>	<b>3</b>

3.2 The first of the above KLOEs carries a higher weighting than the second and therefore the Council's score on the annual accounts production process is fundamental in maximising the theme score for Financial Reporting overall.

3.3 We have set out below the main achievements and key barriers for the Council in achieving the next level for each of the KLOEs given above.

### Key Findings: KLOE 1.1 – Annual Accounts

3.4 KLOE 1.1 focuses on the arrangements that the Council has in place to produce its annual accounts in accordance with relevant standards and timetables and supporting the accounts with comprehensive working papers.

3.5 We are pleased to note that the Council achieved a strong level 3 for its annual accounts production. All elements of level 2 and 3 were considered met.

### The Way Forward

3.6 To enable the Council to meet level 4 requirements in future reviews the Council would need to reduce any errors in the accounts submitted to audit to clearly trivial errors. To achieve this the Council would need to go through the process of a lengthy review of the accounts prior to submission to the auditor.

3.7 In addition the Council would need to ensure that the quality of working papers is exemplary for the 2006-07 final accounts audit. We will work with the Council, prior to the commencement of the audit, to agree the expected workpapers required for successful completion of the audit without delay and agree areas for improvement.

**Key Findings: KLOE 1.2 – External Accountability**

- 3.8 The Council's performance in KLOE 1.2 was a strong level 3 with all 'must have' areas being met. An area on which the Council should focus efforts next year, as the criteria moves to 'must have' status, is the requirement to consider consultation with a variety of stakeholders regarding the publication of accounts.

## 4 KLOE 2: Financial Management

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### KLOE 1 Results

4.1 The table below gives the scores which the Council achieved for Financial Management during the 2006 judgements:

Reference:	Key Line of Enquiry	2005 Judgement	2006 Judgement
2.1	The Council's medium-term financial strategy, budgets and capital programme are soundly based and designed to deliver its strategic priorities	3	3
2.2	The Council manages performance against budgets	2	2
	The Council manages its asset base	3	3
<b>KLOE 2</b>	<b>Combined Score for KLOE 2: Financial Management</b>	<b>3</b>	<b>3</b>

4.2 The above KLOEs each carry an equal weighting in determining the overall theme score.

4.3 We set out below the main achievements and key barriers for the Council in achieving the next level for each of the KLOEs given above.

### Key Findings: KLOE 2.1 – Medium Term Financial Strategy

4.4 The Council achieved a strong level 3 in this area, meeting all essential and non-essential level 3 criteria.

### The Way Forward

4.5 To progress to level 4 requires that the Council take an active involvement with partners and other stakeholders and to monitor plans within the Medium Term Financial Strategy (MTFS). The Council is in the process of developing a Partnership Framework and consideration should be given to ensuring that it covers these aspects of its work in partnerships. Achievement of level 4 also requires that there is an active consideration of future developments in the financial management arrangements. The Council would also need to monitor its financial plans and strategies to demonstrate that it is achieving its corporate objectives.

### Key Findings: KLOE 2.2 – Performance against Budgets

4.6 KLOE 2.2 is largely process driven and requires the Council to have a series of budget management and monitoring techniques in place.

4.7 The Council has taken some actions to address weaknesses identified as part of the 2005 assessment. There remain areas for development in the Council's budget monitoring processes and in reporting against achievement of planned savings and efficiency gains.

**The Way Forward**

- 4.8 The Council did not meet the non-essential level 2 criterion of the financial performance of significant partnerships being regularly reviewed, linked to outputs and the results shared with partners and acted upon in this assessment. This criterion has been made essential for the 2007 judgements and, in order to prevent a decline in performance for this KLOE, the Council must ensure that it addresses this area, either through its Partnership Framework or through another process.
- 4.9 Progress has already been made towards the achievement of level 3 through work on budget monitoring and recommendations made in the internal audit report on Gershon Efficiency Savings. If implemented these should address issues around progress against efficiency and savings plans.

**Key Findings: KLOE 2.3 – Management of the Asset Base**

- 4.10 This KLOE is concerned with the effectiveness of the arrangements that the Council currently has in place to manage its asset portfolio.
- 4.11 The Council has again achieved a strong level 3 in 2006, reflecting good performance.

**The Way Forward**

- 4.12 The Council does not currently meet any of the level 4 criteria in this area. In order to achieve level 4, the Council needs to show evidence of the use of performance measurement and benchmarking in its asset management. However, the Council will need to consider the costs and benefits of addressing these issues.

## 5 KLOE 3: Financial Standing

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### KLOE 3 Results

5.1 The table below gives the score which the Council achieved for Financial Standing during the 2006 judgements:

Reference:	Key Line of Enquiry	2005 Judgement	2006 Judgement
3.1	How well does the Council safeguard its financial standing	3	3
<b>KLOE 3</b>	<b>Combined Score for KLOE 1: Financial Standing</b>	<b>3</b>	<b>3</b>

5.2 Despite there only being only one KLOE in relation to Financial Standing it does count for one fifth of the overall score, reflecting the importance of financial performance. We set out below the main achievements and key barriers for the Council in achieving the next level for this KLOE.

### Key Findings: KLOE 3.1 – Financial Standing

5.3 The Council has, for the second year running, achieved a strong level 3 score in this area, meeting all level 2 and 3 criteria.

### The way forward

5.4 The Council will need to consider the costs and benefits of achieving level 4. In order to progress the Council will need to be able to provide strong evidence of Members monitoring key financial health indicators and setting challenging targets that it regularly meets. Evidence would also be required of the Council demonstrating innovative or best practice in this area that could be shared with other authorities.

## 6 KLOE 4: Internal Control

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### KLOE 4 Results

6.1 The table below gives the scores which the Council achieved for Internal Control during the 2006 judgements:

Reference:	Key Line of Enquiry	2005 Judgement	2006 Judgement
4.1	The Council manages its significant business risks	2	2
4.2	The Council has arrangements in place to maintain a sound system of internal control	2	2
4.3	The Council has arrangements in place that are designed to promote and ensure probity in the conduct of its business	2	2
<b>KLOE 4</b>	<b>Combined Score for KLOE 4: Internal Control</b>	<b>2</b>	<b>2</b>

6.2 The three KLOEs are weighted equally and hence the score for Internal Control overall is built up as an average of the three individual scores.

6.3 We set out below the main achievements and key barriers for the Council in achieving the next level for each of the KLOEs given above.

### Key Findings: KLOE 4.1 – Risk Management

6.4 The risk management KLOE is designed to form a view as to the effectiveness of the Council's risk management arrangements, and in particular is concerned with the extent of senior officer and member involvement.

6.5 The Council achieved level 2 for this KLOE. It failed to meet two essential criteria at level 3.

6.6 The failures at level 3 were that all members of the Corporate Governance Panel had not attended formal risk management training and the Council's current risk management process does not specifically consider risks in relation to significant partnerships; however, this is something the Council is looking to address through its Partnership Framework.

### The Way Forward

6.7 Looking forward to next year's judgements, the challenge for the Council is to continue to embed risk management into the culture of the organisation and to address issues noted above around training and partnerships.

### Key Findings: KLOE 4.2 – Systems of Internal Control

- 6.8 This KLOE encompasses a series of individual topics such as the Statement on Internal Control (the SIC), the effectiveness of the Audit Committee, the quality of the Internal Audit function and the completeness of procedures notes and other standard documents which, when considered together, constitute the main elements of the Council's control environment.
- 6.9 Consistent with the previous year, the Council secured level 2 for this particular KLOE. The key area of weakness for the Council in relation to this KLOE is the absence of an assurance framework, although this is currently under development.
- 6.10 In order to achieve a level 3 the Council also needs to be able to demonstrate that compliance with standing orders, standing financial instructions and the scheme of delegation is monitored by management and action taken where breaches are identified.

#### The Way Forward

- 6.11 The Council is developing an Assurance Framework. Once this is in place, and with improvements to monitoring compliance against key Council procedures, the Council should be able to demonstrate achievement of level 3. However, the Council needs to ensure that processes are in existence throughout the entire year and the Assurance Framework regularly feeds back to members on the status of risks.

### Key Findings: KLOE 4.3 – Probity and Propriety

- 6.12 KLOE 4.3 is designed to evaluate the Council's arrangements for ensuring that probity and propriety are promoted within the conduct of its business.
- 6.13 Overall the Council achieved level 2 in this area. There are two essential criteria in the 2007 judgements that the Council will need to achieve for level 3, these are to demonstrate that:
- the council undertakes proactive counter fraud and corruption work that is determined by a formal risk assessment; and
  - counter fraud and corruption work is adequately resourced (this becomes an essential criterion in the 2007 judgements).
- 6.14 In evidencing this, there should be clear linkages between the Fraud and Corruption Plan risk assessment and any proactive counter fraud and corruption work that the Council has undertaken. There should also be evidence of the impact the Plan has had on the content of the internal audit plan. As well as considering the work of internal audit in this area, there will also be a focus on the work carried out by the Council's housing benefit fraud team in this area as part of the 2007 assessment.

#### The Way Forward

- 6.15 The Council will need to demonstrate the strength of its counter fraud and corruption arrangements and show that key actions resulting from known instances of fraud have impacted upon the plan for future work in this area.

## 7 KLOE 5: Value For Money

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### KLOE 5 Results

7.1 The table below gives the scores which the Council achieved for Value for Money during the 2006 judgements:

Reference:	Key Line of Enquiry	2005 Judgement	2006 Judgement
5.1	The Council currently achieves value for money	3	3
5.2	The Council manages and improves value for money	3	3
<b>KLOE 5</b>	<b>Combined Score for KLOE 5: Value for Money</b>	<b>3</b>	<b>3</b>

7.2 The first of the above two KLOEs carries a higher weighting than the second and thus the Council's score on whether or not value for money is currently achieved is fundamental in maximising the theme score for Value for Money overall.

7.3 We set out below the main achievements and key barriers for the Council in achieving the next level for each of the KLOEs given above.

### Key Findings: KLOE 5.1 – Current Value for Money

7.4 KLOE 5.1 is designed to form a view on whether the Council currently achieves Value for Money in its activities both with regards to the back office and also the provision of front line services.

7.5 The Council has consolidated on the level 3 score that it achieved in the 2005 judgements. In particular:

- benchmarking data indicates an overall positive relationship between the cost of the Council's services and the quality provided to local residents;
- costs for some front-line services such as waste and community housing remain relatively high, although in some cases the Council has demonstrated that this is linked to programmed investment in services, and in some cases that costs are affected by local contextual factors. Higher-cost areas also map clearly to the Council's stated priorities;
- in most cases performance outcomes are correspondingly strong, with a general trend of improvement shown by benchmarked 2005/6 data, and
- local satisfaction data suggests that the Council is well regarded by local people, with an apparent strong increase in public perception of value for money between 2005 and 2006, contrary to national trends.

7.6 However, some areas are still relatively high cost, and pockets of relative underperformance remain and there remains some room for improvement in the management arrangements for the Council's capital

programme. The Council is self-aware in this respect and provided evidence of a number of steps that have been taken to address this for the 2007 judgements.

### Key Findings: KLOE 5.2 – Management and Improvement of Value for Money

- 7.7 KLOE 5.2 has more of a forward looking focus than 5.1 and is concerned with the arrangements that the Council has put in place to both manage and improve Value for Money.
- 7.8 The Council have consolidated last year's level 3 score. Key findings include:
- the Council uses a variety of methods to measure service costs and quality and undertakes external comparisons and benchmarking in some areas. We assessed the Council as a strong level 2 in last summer's data quality review, suggesting that the Council uses data that is reliable and fit-for-purpose;
  - there is some evidence to suggest that the concepts of efficiency and value for money are becoming embedded in the working culture of the Council;
  - costs are managed alongside service quality through use of the corporate balanced scorecard. The Council takes a relatively sophisticated approach to performance management at a corporate level with the use of its Corvu system, and
  - there is evidence of community benefits achieved through procurement and a strategic approach to external funding.

### The Way Forward

- 7.9 The Council has maintained its position as a comfortable level 3 for both Value for Money KLOEs. However achievement of level 4 still presents significant challenges. The Council should carefully consider the relative costs and benefits of developing and introducing new processes to achieve level 4.
- 7.10 The Council's procurement practice was assessed at level 2 in the context of limited evidence. The countywide review of procurement identified a number of apparent weaknesses in this area at the Council. However, the Council have challenged these findings and assert that significant progress has been made since the fieldwork for the review was undertaken. The improvements made in this area by the Council will not be sufficiently embedded to comply with level 3 criteria for the 2006 judgements. This will be a key area of focus in next year's review.

## Appendix A: Criteria which will gain 'must have' status for the next assessment

### Future changes to criteria in bold type ('must haves')

This table summarises criteria that are currently included in the KLOE but are not in bold type and do not have 'must have' status, but which will have such status for the 2006/07 assessment.

KLOE	Summary of Criteria
<b>Financial Reporting</b>	
1.1	Level 3: Requests for information from audit are dealt with promptly
1.2	Level 3: Summary financial information that meet the needs of a range of stakeholders is published
<b>Financial Management</b>	
2.1	Level 2: There are arrangements for monitoring cash flow
2.1	Level 3: The medium-term financial strategy is communicated to staff and stakeholders
2.2	Level 3: Profiled financial monitoring reports are produced within ten days of the month end
2.2	Level 2: The financial performance of significant partnerships is reviewed
2.2	Level 3: There is a training programme in place for members and staff on financial issues
2.3	Level 3: A member has been allocated portfolio responsibility for asset management and local performance measures in relation to assets have been developed
<b>Financial standing</b>	
3.1	Level 2: Collection and recovery of material categories of income is monitored
<b>Internal Control</b>	
4.1	Level 3: Appropriate staff are trained in risk management
4.2	Level 3: Standing orders, standing financial instructions and system procedure notes are reviewed and updated as appropriate
4.2	Level 2: Governance arrangements are in place for significant partnerships
4.3	Level 3: The Council is proactive in raising standards of ethical conduct among members and staff and can demonstrate that counter fraud and corruption work is adequately resourced

## Appendix B: Action Plan

This action plan includes only recommendations intended to assist the Council in achieving sufficient improvements to demonstrate compliance with the requirements of the next level within the Use of Resources framework. The action plan does not include recommendations around those criteria considered as level 4 within the framework. It is for the Council to consider the costs and benefits of further improving performance against the Use of Resources scoring framework, particularly where this will result in achievement of level 4.

Ref	Recommendation	Priority:	Management Response	Responsibility	Timescale
<b>KLOE 1.1: Annual Accounts</b>					
1	Working paper requirements should be agreed with the auditor prior to the commencement of the final accounts audit.	2	Agreed	Accountancy Manager	By 31 March each year
<b>KLOE 1.2: External Accountability</b>					
2	The Council should undertake appropriate consultation to ensure that it can demonstrate that it is considering the views of a range of stakeholders in making its decision whether to publish an annual report.	2	Consultation has taken place with partners and all households have been invited on two occasions to comment on the financial information they want. Only one response was received.		

Ref	Recommendation	Priority:	Management Response	Responsibility	Timescale
3	The Council should use the results of this work to develop its reporting of performance to the public in the form of summary accounts or an annual report which meet the needs of a range of stakeholders.	3	Householders will be invited to comment whenever we publish financial information in Districtwide  Partners and businesses will be consulted periodically	Head of Finance  Head of Policy	August 2007  May 2008  By Spring 2009
<b>KLOE 2.2: Managing Performance Against Budget</b>					
4	The Council should regularly review the financial performance and outputs of its significant partnerships. The results of the reviews should be shared with partners and acted upon as necessary.	1	A Partnership review framework has been implemented and a review of significant partnerships is underway and will be completed in Autumn 2007.	Head of Policy	October 2007
5	The Council should continue to review and update its budget monitoring processes, ensuring that it is: <ul style="list-style-type: none"> <li>- predictive rather than backward looking;</li> <li>- focused on large, high risk or volatile budgets;</li> <li>- related to operational activity indicators that are lead indicators of spend; and</li> <li>- informed by a risk assessment.</li> </ul>	1	Agreed  Already underway	Accountancy Manager	Ongoing

Ref	Recommendation	Priority:	Management Response	Responsibility	Timescale
6	The Council should introduce reporting on progress against planned savings and efficiency gains to senior management. Action plans should be developed where there is slippage against targets.	1	In year savings already being monitored through budgetary control and MTP system.  Gershon monitoring now introduced.	Accountancy Manager  Head of Financial Services	Ongoing  Ongoing
<b>KLOE 4.1: Risk Management</b>					
7	The Council should ensure that, through the implementation of its Partnership Framework, risks relating to partnerships are identified and managed.	1	A Partnership review framework has been implemented and a review of significant partnerships is underway. Risks relating to partnerships will be identified and evaluated accordingly.	Head of Policy	Autumn 2007
8	An assessment of risk management training requirements for Members should be completed and training delivered accordingly.	1	Agreed	Audit and Risk Manager	September 2007
<b>KLOE 4.2: Systems of Internal Control</b>					
9	The Council should develop and implement an assurance framework.	1	An Assurance framework is being developed in conjunction with a revised code of corporate governance and will be implemented in Autumn 2007.	Head of Policy	Autumn 2007
10	The Council should introduce a system of monitoring compliance with standing orders, standing financial	1	Many aspects already covered:	Various	Ongoing

Ref	Recommendation	Priority:	Management Response	Responsibility	Timescale
	instructions and its scheme of delegation. One method that could be adopted would be making this an objective for all appropriate internal audits.		<ul style="list-style-type: none"> <li>• COFM – Accountants and audit</li> <li>• COP – Procurement Manager and audit</li> <li>• Standing Orders – Senior officer in attendance at meetings</li> </ul> <p>Compliance with Scheme of Delegation to be considered within individual internal audits.</p>	Audit and Risk Manager	June 2007
<b>KLOE 4.3: Probity and Propriety</b>					
11	The Council should be able to provide clear evidence of how its Fraud and Corruption Plan risk assessment has impacted upon any proactive counter fraud and corruption work undertaken by the Council.	1	F&CP risk assessment scores have been used in determining the 2007-08 audit plan. All high risk areas have already been reviewed.	Audit and Risk Manager	
12	Consideration should be given to implementing a review process for all proven cases of fraud and corruption to establish whether there are any 'lessons that can be learnt' or if there are weaknesses in controls that can be addressed.	3	A formal process is not required for non-benefit related cases due to the low numbers involved. Benefit fraud procedures already include a "lessons learnt" stage.	Audit and Risk Manager	
<b>KLOE 5.1: Current Value for Money</b>					
13	The Council should be able to demonstrate that the proposed improvements to capital programme management arrangements have been effectively	2	Revised monitoring system has been introduced and capital spending is reviewed at quarterly meetings between Heads of Service and	Various	Ongoing

Ref	Recommendation	Priority:	Management Response	Responsibility	Timescale
	implemented, leading to an improved outturn in 2006/7.		Directors.  Need for optimism to be restrained will be repeated in guidance for review of MTP.	Head of Financial Services	August 2007
<b>KLOE 5.2: Management of and Improvement in Value for Money</b>					
14	The Council should be able to demonstrate a best-practice approach to procurement; that it knows where the greatest benefits can be gained and there is evidence that it acts on these effectively. Existing joint procurement exercises should be built upon and developed where appropriate to yield further cost savings and improvements to value for money.	1	Already introduced and using electronic contracts register.  About to finalise business case for introducing e-marketplace.  Already aim to maximise use of 'collaborative' contracts.  Continue to work closely with neighbouring Las to identify ad hoc opportunities.	Procurement Manager	ongoing