

Huntingdonshire District Council  
Use of Resources Report 2006-7

February 2008

The Corporate Governance Panel  
Huntingdonshire District Council  
Pathfinder House  
St Mary's Street  
Huntingdon  
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11 January 2008

Dear Sirs

## **HUNTINGDONSHIRE DISTRICT COUNCIL - USE OF RESOURCES REPORT 2007**

This Use of Resources Report 2006/07 has been prepared in order to record the key matters arising from our audit. We have discussed our report with Steve Couper, Head of Financial Services, who confirms its factual accuracy, although the views expressed are those of Grant Thornton. The scope and objectives of this report are further detailed in Section 2.

We would like to take this opportunity to thank Steve Couper and David Harwood, Internal Audit and Risk Manager, and other staff and directors for the co-operation and assistance afforded to us during the course of our audit.

Yours faithfully

Grant Thornton UK LLP

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# 1 Executive Summary

## 1.1 Introduction

We have completed our 2007 assessment of Huntingdonshire District Council's (the Council's) use of resources in accordance with the methodology and guidance issued by the Audit Commission.

The Use of Resources (UoR) assessment evaluates how well councils manage and use their resources. This assessment is carried out each year and focuses on the importance of strategic financial management, sound governance and effective financial reporting arrangements. These should support the Council in the achievement of its priorities and improving services, whilst delivering value for money.

This is the third assessment we have undertaken at the Council. Our assessment is based on the key lines of enquiry for 2007. These include new requirements for councils as part of the Commission's approach to phasing in those elements that need more lead-time and to supporting improvement by gradually raising the standard of the assessment. The period assessed has been aligned with the financial year 2006/07. Councils may, however, provide evidence that becomes available after the end of the financial year to demonstrate their arrangements are working effectively and are

embedded. We have also focussed on the Council's delivery of the action plan included in the Use of Resources report issued in June 2007.

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.

We commenced our fieldwork in accordance with the Audit Commission's timetable in August 2007 with a view to reporting our five individual judgements, after internal quality assurance, to the Audit Commission on 19 November 2007.

The Audit Commission released the overall judgement to the Council on 10 December 2007, from this time the Council had the opportunity to request a review of the judgement if it is felt that it has been awarded the incorrect score overall. This review period closed on 21 December 2007.

Overall the Council achieved a score of 3 for the 2007 judgements which represents an assessment of performing well on the Audit Commission's scoring system. This is the same as the 2006 assessment. The five theme scores are summarised as follows:

<b>Auditor scored judgement</b>	<b>2006</b>	<b>2007</b>
Financial reporting	3	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>

These scores have been subject to confirmation by the national quality control process. This seeks to ensure consistency across all auditors and on a national basis.

The key areas for development include:

**Risk Management** - at the time of the assessment, the Council had not rolled out risk management training to appropriate officers and members.

**Assurance framework** – the Council should develop and implement a formal assurance framework to ensure that key risks to the Council achieving its objectives are being identified and that there are adequate controls in place to reduce the risks to acceptable levels.

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.

We would like to take this opportunity to thank the Head of Financial Services, the Head of Administration and the Internal Audit and Risk 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.

## **1.2 Use of Resources 2008**

The Audit Commission has published its key lines of enquiry for 2008 on its website. There is an annotated version of the key lines of enquiry available which indicates the key changes from 2007 and Annex B outlines the main changes. The key lines of enquiry for 2008 reflect some of the changing priorities for councils as they respond to the major challenges facing them and the higher expectations of them. Making further improvements to efficiency will be critical for councils in responding to: the changing demographic profile of communities, increasing public expectations of public services and expected constraints on funding from Government.

The key lines of enquiry give more emphasis, mainly at level 4, to areas such as: sustainability, working in partnership and using IT to secure service and value for money improvements; strategic asset management and joint procurement. These areas signal the changes which will be given more emphasis in the use of resources assessment under Comprehensive Area Assessment, the new performance framework for local services from 2009.

## 2 Approach and context

### 2.1 Background

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:

Level	Assessment
1	below minimum requirements – inadequate performance
2	only at minimum requirements – adequate performance
3	consistency above minimum requirements – performing well
4	well above minimum requirements – performing strongly

The Audit Commission determine the overall use of resources score by combining the auditor's separate scores for each of the themes covered.

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 2007. 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, and also demonstrate that actions taken have had the desired impact.

This report summarises the results of our work. It is not intended to cover every issue that has come to our attention, but rather provide an overview of the key issues that we have identified during the course of our review.

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

### 3.1 KLOE 1 results

The table below gives the scores that the Council achieved for Financial Reporting during the 2007 judgements:

**Table 2**

<b>Key line of enquiry</b>	<b>2006</b>	<b>2007</b>
1.1 The Council produces annual accounts in accordance with relevant standards and timetables, supporting by comprehensive working papers	3	3
1.2 The Council promotes external accountability	3	3
<b>Combined score for KLOE 1</b>	<b>3</b>	<b>3</b>

### 3.2 Key findings: KLOE 1.1 - Annual Accounts

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.

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 by comprehensive working papers. With the use of auditor discretion the Council maintained a Level 3 for its annual accounts production. Discretion was used as a result of there being adjustments required to the accounts as the result of the incorrect treatment of grants received in respect of fixed assets. The grants were treated as disposals rather than as deferred credits on the advice of previous auditors. This treatment is inconsistent with required accounting treatment as per the Statement of Recommended Practice (SORP) 2006.

### 3.3 Key findings: KLOE 1.2 - External Accountability

The Council's performance in KLOE 1.2 was level 3 with all criteria being met. To progress to level 4 the Council will need to publish an annual report which includes summary accounts and key financial information. Consultation undertaken by the Council has indicated that there is limited support amongst stakeholders for the production of such a document. Looking forwards, the Council should continue to seek feedback on the perceived usefulness of such a report and, in doing so, consider the costs and benefits of publishing it.

## 4 KLOE 2 Financial management

### 4.1 KLOE 2 Results

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

**Table 3**

<b>Key line of enquiry</b>	<b>2006</b>	<b>2007</b>
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
2.3 The Council manages its asset base	3	3
<b>Combined score for KLOE 2</b>	<b>3</b>	<b>3</b>

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

### 4.2 Key findings: KLOE 2.1 Medium Term Financial Strategy

The Council has maintained a score of Level 3 for this KLOE.

To enable the Council to progress to level 4 in the future the Council needs to take an active involvement with partners and other stakeholders and to mention plans within the MTFS. The Council would also need to monitor its financial plans and strategies to demonstrate that it is achieving its corporate objectives.

### 4.3 Key findings: KLOE 2.2 Performance against budgets

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

The Council has maintained a Level 2 score for this KLOE. In order to progress to Level 3, further development of budget monitoring is required to build on the work commenced or already completed in this area.

### 4.4 Key findings KLOE 2.3: Management of the asset base

This KLOE is concerned with the effectiveness of the arrangements that the Council currently has in place to manage its asset portfolio.

The Council has maintained a level 3 score in this area.

To move to 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

### 5.1 KLOE 3 Results

The table below gives the score which the Council achieved for Financial Standing during the 2007 judgements:

**Table 4**

<b>Key line of enquiry</b>	<b>2006</b>	<b>2007</b>
3.1 How well does the Council safeguard its financial standing	3	3
<b>Combined score for KLOE 3</b>	<b>3</b>	<b>3</b>

Despite there 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.

### 5.2 Key findings KLOE 3.1 - Financial Standing

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

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 and the key outcomes that have been achieved as a result of this. The Council will need to consider the costs and benefits of achieving level 4.

## 6 KLOE 4 Internal control

### 6.1 KLOE 4 results

The table below gives the scores that the Council achieved for Internal Control during the 2007 judgements:

**Table 5**

<b>Key line of enquiry</b>	<b>2006</b>	<b>2007</b>
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	3
<b>Combined score for KLOE 4</b>	<b>2</b>	<b>2</b>

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.

### 6.2 Key findings: KLOE 4.1 - Risk Management

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.

The Council recorded Level 2 for this KLOE.

Looking forward to next year's judgements, the Council needs to ensure that risk management training has been delivered to all appropriate officers and members and that the newly introduced Partnership framework is identifying key risks relating to the Council's partnerships and that these are being addressed and managed as part of its risk management processes.

### 6.3 Key findings: KLOE 4.2 - systems of internal control

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 procedure notes and other standard documents which, when considered together, constitute the main elements of the Council's control environment.

Consistent with the previous year, the Council scored level 2 for this KLoE. The key area for development for the Council is that as at the 31 March 2007 it had not got its formal assurance framework in place. This is an essential Level 3 requirement.

#### **6.4 Key findings: KLOE 4.3 - probity and propriety**

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.

Overall the Council met level 3 in this area which is an improvement on its 2006 assessment. The improvement is the result of the Council demonstrating through the work of its housing benefit fraud team that its counter fraud and corruption work is underpinned by formal risk assessments and that it is adequately resourced to allow required work to be undertaken.

## 7 KLOE 5: Value for money

### 7.1 KLOE 5 results

The table below gives the scores which the Council achieved for Value for Money during the 2007 judgements:

**Table 6**

<b>Key line of enquiry</b>	<b>2006</b>	<b>2007</b>
5.1 The Council currently achieves value for money	3	3
5.2 The Council manages and improves value for money	3	3
<b>Combined score for KLOE 5</b>	<b>3</b>	<b>3</b>

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.

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.

### 7.2 Key findings: KLOE 5.1 - Achieves value for money

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.

The Council has remained unchanged at level 3 for the current year. The Council has not achieved a Level 4 score in this area as, although performance is generally high, some specific areas of underperformance remain. Also, there is room for further improvement in the management of its capital programme, specifically in ensuring that capital projects are completed on-time and to budget. The Council has provided evidence of improved management arrangements being put in place with effect from 2007-8.

### 7.3 Key findings KLOE 5.2 - management and improvement of value for money

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.

The Council has achieved level 3 for this KLOE as in the 2006 assessment.

Achievement of level 4 for this KLOE would involve the Council evidencing that it continues to develop and improve its value for money arrangements and offers best practice in this area.

## A 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 the achievement of level 4.

Ref	Recommendation	Priority	Management response	Responsibility	Timescale
<b>KLOE 2.2 Performance Against Budget</b>					
1	The Council should continue to develop its budget monitoring processes to ensure that it is appropriate for the Council and it meets the requirements of the UoR criteria which include the need to ensure monitoring is informed by a risk assessment.	1	Significant progress has been made but a formal risk assessment will be carried out to focus further developments.	Accountancy Manager	31 March 2008
<b>KLOE 4.1. Risk Management</b>					
2	Risk management training should be delivered to appropriate officers and members prior to 31 March 2008.	1	All Heads of Service have received training. Further Member training provided in December 2007. Any Members who missed both training sessions will be briefed individually.	Audit and Risk Manager	31 March 2008
<b>KLOE 4.2. System of Internal Control</b>					
3	The Council should develop and implement an assurance framework. Once implemented, processes need to be put in place to ensure that this a fluid living document that is updated constantly for any changes in objectives, risks and assurances.	1	An assurance framework will be developed and agreed by the Corporate Governance Panel on 26 March 2008.	Head of Policy	26 March 2008

## B Key changes for 2008 assessment

This table summarises where there have been any material changes to the KLOEs since 2007:

KLOE	Summary of criteria changed	Level
<b>Financial Reporting</b>		
1.1	Removed requirement to have guidance made available to staff on final accounts closedown procedures, including relevant timetables agreed with the auditor and allocation of tasks to individual members of staff, were adhered to.	2
1.1	Added additional requirement gave an unqualified opinion in the published accounts.	2
1.2	Added additional requirement to have the agenda, reports and minutes for meetings to be accessible formats appropriate to comply with duties under the equalities legislation.	2
1.2	<p>Removed requirement to have the annual report or similar document available in a wide variety of formats to meet local user needs (for example different languages, large print, speaking version).</p> <p>Added additional requirement to have the annual report or similar document to include information and analysis about the Council's environmental footprint.</p>	4
<b>Financial Management</b>		
2.1	Added requirement that the Council has undertaken equalities impact assessments of its strategies and understands the effect and impact these will have on its diverse population.	2

<b>KLOE</b>	<b>Summary of criteria changed</b>	<b>Level</b>
2.1	Removed that budgets are annually reviewed in light of the reasons for and consequences of the previous year's outturn and are linked to the medium term financial strategy.	2
2.1	Removed budget holders are involved in the budget setting process.  Removed that each capital and revenue budget is assigned to the individual manager best able to use and control it.	2
2.1	Added requirement that budgets are linked to operational activity indicators that are lead indicators of spend.	3
2.1	Added additional requirement that the MTFS models revenue items using different planning scenarios (for example best and worst case and most likely) and links this to its risk management and financial reports.	4
2.1	Removed the requirement that the council identifies future developments that may impact on its financial management arrangements and proactively manages them.	4
2.2	Removed the requirement for the council to use agreed processes to adjust and approve budgets in year if major programmes are varied by more than pre set tolerances.	3
2.2	Removed the requirement for the Council to ensure that it carries out regular testing of its financial systems that the report outputs are timely, accurate, reliable, clear, in a convenient format (hard copy and online, in summary and in detail, as appropriate) and readily understood by their recipients.	4
2.2	Removed the requirement for the council to consult with, advise and train users so that it develops and provides the financial information systems to meet their needs.  Removed the need for the council to have savings and efficiency gains being profiled over the year and there is monitoring throughout the period by members to ensure their achievement.	4
2.3	Removed the requirement for the council has developed a set of local performance measures in relation to assets that evaluate asset use in relation to corporate objectives.	3

<b>KLOE</b>	<b>Summary of criteria changed</b>	<b>Level</b>
2.3	Added requirement for the council's asset management plan provides clear forward looking strategic goals for its property assets that shows how the council's land and buildings will be used and developed to help deliver corporate priorities and service delivery needs, now and in the future. The plan shows how property assets will be maintained, modernised and rationalised to ensure that they are fit for purpose.	3
2.3	Added requirement for the council maintains a record of all of its land and buildings that contains accurate data on its efficiency, effectiveness, asset value and running costs which can be used to support decision making on investment and disinvestment in property.	3
2.3	Removed the requirement to have the results of performance measurement and benchmarking being communicated to stakeholders where relevant.	4
2.3	Removed the requirement for the council has developed an approach for the coordination of asset management information and its integration with relevant organisational financial information	4
<b>Financial standing</b>		
3.1	Added that the council's approved level of balances is adhered to and ensures the council's financial standing is sound and supports the council in the achievement of its long term objectives.  Additional requirement for the council's targets for income collection and recovery of arrears stretch performance and their achievement is monitored with appropriate corrective action taken during the year to achieve the targets.	3
<b>Internal control</b>		
4.1	Added the requirement for all business risks to be assigned to named individuals to lead on the actions identified to mitigate each risk.	2
4.1	Removed the requirement for the council to consider positive and negative risks.	4
4.1	Added additional requirement to report to support strategic policy decisions, and initiation documents for all major	4



<b>KLOE</b>	<b>Summary of criteria changed</b>	<b>Level</b>
	projects, require a risk assessment including a sustainability impact appraisal.	
4.2	Overall there will be a changed focus from the SIC to the governance statement.	All
4.2	Removed the requirement for all reports to members to have been formally considered for legal issues before presentation.	2
4.2	Removed the requirement for all procedure manuals for key financial systems being reviewed and updated as appropriate.  Removed the requirement for standing orders, standing financial instructions and scheme of delegation to be reviewed and updated as appropriate.	3
4.2	An additional requirement for the council to have an effective scrutiny function to ensure constructive challenge and enhance performance overall.	3
4.2	New requirement for the council to obtain assurance on a risk basis of the viability of its significant contractors/partners business continuity plans.	4
4.3	Added the requirement for the council to have in place the arrangements for monitoring compliance with the code of conduct and use of IT resources.	2
4.3	New requirement for the council to demonstrate that members of the standards committee are preparing for their role in local investigations and determination and there are arrangements in place to support effective local investigations and determinations.	2
4.3	Removed the requirement for the council to have a strong counter fraud culture that is supported and promoted by members and senior officers.	3
4.3	Additional requirement to have the work of the standards committee is communicated openly to a wider public. Where appropriate, the council has taken effective action, learning from issues arising from local investigations and determinations	3
4.3	Removal of the requirement for the council to have a track record for effective action in response to whistleblowing	4

<b>KLOE</b>	<b>Summary of criteria changed</b>	<b>Level</b>
	disclosures. There are periodic reviews of the effectiveness of the whistleblowing arrangements.	
4.3	Additional requirement for the council to demonstrate its staff, and staff within contracting organisations, have confidence in the whistleblowing arrangements and feel safe to make a disclosure.	4
4.3	Added requirement to have all application forms for services and benefits to have an appropriate fair processing notification permitting data sharing for prevention and detection of fraud and corruption (both acting as a deterrent to fraudsters and facilitating the extension of NFI into new areas).	4
4.3	Removal of the requirement to demonstrate that effective action has been taken to maximise the potential savings available through NFI.	4
<b>Value for money</b>		
5.1	Deletion of the requirement to have a positive relationship between costs and range, rather costs are commensurate with the range.	2
5.1	Removal of the requirement for the council to evaluate the outcomes from its capital programme in accordance with objectives. Where capital resources are invested, there are identifiable improvements in service delivery.	4
5.2	New requirement for the council to have adequate arrangements to produce reliable data.	2
5.2	New requirement for the council to collect information on the needs of, and the impact of its decisions on, diverse communities. It is beginning to use the information to improve access to services, outcomes and VFM.	2

<b>KLOE</b>	<b>Summary of criteria changed</b>	<b>Level</b>
5.2	Revised requirement to have adequate processes in place for reviewing and improving VFM.	2
5.2	New requirement for the council to demonstrate some improvements in VFM in recent years.	2
5.2	Removed the requirement to have targets set and applied to improve efficiency and value for money.	2
5.2	Removed the requirement to have internal reviews carried out (in line with Best Value legislation) and achieve significant improvements in value.	2
5.2	Added the criteria from the council to have some understanding of its long-term costs and benefits, including environmental and social. There is some evidence of these being taken into account in decision making.	2
5.2	Added the criteria for The council is making some use of partnership working to improve VFM. It has some understanding of the total resources at the disposal of its significant partnerships.	2
5.2	There is a new requirement for the council to make some use of IT both to improve its own VFM and to improve access to services for users.	2
5.2	New requirement to have good arrangements to produce reliable data.	3
5.2	Removed the requirement to have information on equity and using this to actively promote access and value for money across community and replaced with the council collecting information on the needs of and the impact of its services, policies and strategies on different community groups and is using this information to improve VFM, outcomes and access	3

<b>KLOE</b>	<b>Summary of criteria changed</b>	<b>Level</b>
	to services.	
5.2	Removing the requirement for achieving and improving value for money being embedded in the council's culture, for example, through the performance appraisal system.	3
5.2	New requirement to have clear improvements in VFM, particularly in priority areas, in recent years.	3
5.2	Removed the requirement to have clear evidence that the council sets and achieves ambitious targets and to improve efficiency and value for money corporately and in services. Targets are used 'intelligently' to reflect potential for improvement.	3
5.2	Removed the requirement for the council to have produced and be delivering on an efficiency plan to achieve at least cumulative Efficiency Review target of 7.5 per cent gains over a three year period.	3
5.2	Removed the requirement to achieve significant and identifiable savings that have been achieved through procurement and internal reviews without unintended loss of quality.	3
5.2	Added the requirement for the council to have evaluated its use of partnerships to improve VFM. It has an understanding of total resources at the disposal of its significant partnerships which it is using to support clearly identified outcomes	3
5.2	The new criteria for the council to use IT to drive and enable business process change to improve both its own VFM and access to services for users.	3

<b>KLOE</b>	<b>Summary of criteria changed</b>	<b>Level</b>
5.2	The new requirement for the council to have exemplary arrangements to produce reliable data. It has an agreed approach with partners to produce reliable data.	4
5.2	The removal of the requirement for achieving and improving value for money within its performance management arrangements, and this resulting in high levels of understandability and awareness across the organisation.	4
5.2	The new requirement to have Significant improvements in VFM have been made in recent years.	4
5.2	The removal of the requirement for the council to have a sustained track record of driving improvements in services and value for money through effective use of targets.	4
5.2	Removal of the criteria to have an integrated efficiency review into its performance management and is exceeding its own targets for achieving at least the national cumulative Efficiency Review target of 7.5% over three years.	4
5.2	Removal of the requirement to have systematic reviews covering all major functions and the findings being acted upon, leading to significant improvements in service and value for money.	4
5.2	New requirement for the council to have implemented arrangements for partnership working. It has a clear understanding of the total resources at the disposal of its significant partnerships. It is on track to deliver planned improvement in outcome	4
5.2	New requirement for the council having a strong track record of using IT and can demonstrate examples of significant service improvements, including access to services for users, or efficiency savings through using IT.	4