

Supplementary Committee Agenda



**Epping Forest
District Council**

Finance and Performance Management Cabinet Committee Monday, 16th March, 2009

Place: Civic Offices, High Street, Epping

Time: 6.30 pm

Democratic Services: Gary Woodhall, The Office of the Chief Executive
Tel: 01992 564470 Email: gwoodhall@eppingforestdc.gov.uk

12. EXTERNAL AUDITOR'S REPORTS - USE OF RESOURCES AND DATA QUALITY (Pages 3 - 24)

(Director of Finance and ICT) To note the attached reports.

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Report to the Finance and Performance Management Cabinet Committee

Report reference: FPP-032-2008/09

Date of meeting: 16 March 2009



**Epping Forest
District Council**

Portfolio: Finance and Performance Management

Subject: External Auditor's Reports – Use of Resources and Data Quality

Responsible Officer: Bob Palmer – (01992 – 564279)

Democratic Services Officer: Gary Woodhall - (01992 - 564470)

Decision Required:

To note the reports of the External Auditor

Executive Summary:

The reports of the external auditor (PKF) are formally presented to the Audit and Governance Committee. However, given the importance of these reports it is felt appropriate for the Members of this Committee to be made aware of them. If Members would like to hear the presentation from PKF, or raise any issues with them they should attend the meeting of the Audit and Governance Committee on 30 March 2009.

The two reports on the Council's Use of Resources and Data Quality both score the Council as 3 out of 4, or "consistently above minimum requirements – performing well".

Reasons for Proposed Decisions:

To make the Committee aware of the reports presented by PKF.

Other Options for Action:

No action is being proposed, Members are only being asked to note these reports.

Report:

1. The Use of Resources Assessment is completed on an annual basis and last year the Council improved its overall score from 2 to 3 (adequate performance to performing well). Despite the toughening of the scoring criteria, the Council has retained its overall score of 3 for 2007/08.
2. It is a concern that the requirements are again being raised for 2008/09 and it will clearly be even more difficult to achieve a score of 3.
3. The Data Quality Assessment is also performed on an annual basis and the score of 3 this year is an improvement on the 2 achieved last year.

Resource Implications:

No additional resource requirements.

Legal and Governance Implications:

No legal or governance implications.

Safer, Cleaner, Greener Implications:

None.

Consultation Undertaken:

None.

Background Papers:

None.

Impact Assessments:

No equalities or risk management impacts.



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**Use of Resources Key Lines of
Enquiry 2007/08**

February 2009

Contents

| | | |
|---|-------------------------|---|
| 1 | Executive summary | 1 |
| 2 | Context | 3 |

Appendices

- A KLoE scores
- B Use of resources KLOE from 2009

1 Executive summary

Introduction

- 1.1 The Use of Resources judgements focus on the importance of having sound and strategic governance and financial management arrangements to ensure that resources are available to support the Council's priorities and improve services.

Summary of scores

- 1.2 The Council has achieved an overall Use of Resources score of **3** or **performing well**. The table below shows the movement in the five key lines of enquiry (KLOE) theme scores since the Audit Commission's 2006/07 assessment:

| | Financial reporting | Financial management | Financial standing | Internal control | Value for money |
|---------|---------------------|----------------------|--------------------|------------------|-----------------|
| 2007/08 | 2 | 3 | 3 | 3 | 2 |
| 2006/07 | 3 | 3 | 3 | 3 | 2 |

- 1.3 Changes at sub-theme level are set out in the table at Appendix A.

Overall conclusion

- 1.4 The Council has achieved an overall Level 3 score for Use of Resources. Although the overall score has not changed the refinements made to the criteria used in the current year's assessment, including the introduction of 14 new criteria at Levels 2 and 3 and the conversion of 7 further criteria to 'bold' status (i.e. from "should have" to "must have"), has perpetuated the 'harder test' trend. This means that the Council has effectively had to improve its arrangements simply to maintain its previous year's scores.
- 1.5 As well as meeting the new criteria requirements, other key improvements at the Council include:
- the creation and operation of an effective Audit and Governance Committee
 - increased awareness of comparative performance and cost, achieved through a thorough internal Value for Money Review exercise.
- 1.6 The decrease in the Financial Reporting score was as a result of the accounts preparation processes not being as robust as in previous years, which resulted in incomplete working papers and a notable number of non-trivial but not material errors within the draft accounts being identified during the audit.
- 1.7 A detailed action plan aimed at securing further improvements has not been produced as part of this report because the Use of Resources assessment framework is changing substantially for 2008/09 (as outlined in Appendix B). Although there are some areas of continuing relevance, the new assessment criteria are more broadly based than the previous criteria and embrace wider resource issues such as people and workforce planning, and the use of natural resources. The new framework also focuses more on value for money achievements, outputs and outcomes rather than on processes, and criteria are more strategic in nature.
- 1.8 Consequently, it would not be possible for an action plan at this stage to provide a complete picture of the actions required to ensure comprehensive coverage of future use of resources requirements under Comprehensive Area Assessment.

- 1.9 However, we will work with the Council to determine the best way forward in preparation for an assessment that reflects the changing focus of the new Use of Resources assessments, with the increased emphasis on demonstrable outcomes that is needed to secure Level 3 scores.
- 1.10 Furthermore, weaknesses in accounts preparation processes have already been outlined in detail in the Final Report to Those Charged with Governance issued in September 2008, which included a detailed action plan covering those issues, and we understand the Council is preparing its own action plan to take forward the matters arising from the internal Value for Money Review. Progress on the latter has been adversely affected by capacity issues and urgent progress is required if benefits are to be realised, and outcomes achieved in time for the 2008/09 assessment.

Acknowledgement

- 1.11 We would like to thank the Council for the assistance provided to us in the course of this work.

2 Context

- 2.1 The Use of Resources judgements focus on the importance of having sound and strategic financial management to ensure that resources are available to support the Council's priorities and improve services. It covers the five key lines of enquiry (KLoE) themes listed within the Executive Summary.

Scoring and self assessment review

- 2.2 Each judgement area consists of a number of KLoE and areas of audit focus and evidence. For the first four themes the criteria include elements that are indicated as "must haves" for that level and have been introduced to phase in those criteria where achievement is considered to be more demanding, or requires significant investment, and lead in time for authorities. The general requirement is that failure to meet any of these "must have" criteria would prevent that level being achieved for the KLoE.
- 2.3 The value for money aspect does not use "must have" criteria but is based on best fit as this is not underpinned by an equivalent body of professional standards and guidance, making the assessment necessarily more judgemental in nature.
- 2.4 The Council completed a self assessment of its arrangements for the period, and prepared evidence to support its conclusions.
- 2.5 We have used the self assessment evidence, supplementary evidence, our knowledge of the Council, enquiries of officers and Members and comparative performance data to score each assessment criteria using the descriptors for different levels of performance to determine which most closely matches the Council's performance. The overall Use of Resources score is based on combining auditors' scores for each of the areas covered on the following scale:

| Level | Performance |
|-------|---|
| 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 |

Quality assurance and consistency

- 2.6 Draft assessment scores are subject to a number of quality assurance processes to ensure consistency on a local, regional and national basis.
- 2.7 Internally, PKF operates a quality assurance forum where individual auditor judgements are compared, contrasted and challenged across the PKF district council portfolio. This is complimented by a pan-Essex consistency forum attended by the appointed auditors of all district councils in Essex to provide another layer of challenge and comparison, with the aim of achieving consistency in approach and assessment across audit suppliers.
- 2.8 Finally, the scores and assessment are reviewed by national Quality Assurance Panels formed by the Audit Commission, providing risk based challenge using indicators such as use of auditor discretion and rapid change.

Appendix A – KLOE scores

| Theme and Key Line of Enquiry | 2007/08 Score | 2006/07 Score |
|--|---------------|---------------|
| 1.1 <i>Annual accounts</i> | 2 | 3 |
| 1.2 <i>Promotion of external accountability</i> | 3 | 3 |
| 1 Financial Reporting | 2 | 3 |
| 2.1 <i>Medium term financial strategy, budgets and capital programme</i> | 3 | 3 |
| 2.2 <i>Managing performance against budgets</i> | 3 | 3 |
| 2.3 <i>Managing the asset base</i> | 2 | 2 |
| 2 Financial Management | 3 | 3 |
| 3.1 <i>Managing spending within available resources</i> | 3 | 3 |
| 3 Financial Standing | 3 | 3 |
| 4.1 <i>Managing significant business risks</i> | 3 | 3 |
| 4.2 <i>Maintaining a sound system of internal control</i> | 3 | 2 |
| 4.2 <i>Arrangements to promote and secure probity and propriety</i> | 3 | 3 |
| 4 Internal Control | 3 | 3 |
| 5.1 <i>Current achievement of good value for money</i> | 2 | 2 |
| 5.2 <i>Managing and improving value for money</i> | 3 | 3 |
| 5 Value for Money | 2 | 2 |
| Overall | 3 | 3 |

Appendix B – Use of resources KLoE from 2009

| Theme and KLOE | |
|-------------------------------|--|
| Managing finances | |
| 1.1 | Planning for financial health |
| 1.2 | Understanding costs and achieving efficiencies |
| 1.3 | Financial reporting |
| Governing the business | |
| 2.1 | Commissioning and procurement |
| 2.2 | Use of information |
| 2.3 | Good governance |
| 2.4 | Risk management and internal control |
| Managing resources | |
| 3.1 | Natural resources ¹ |
| 3.2 | Strategic asset management ¹ |
| 3.3 | Workforce |

- 1.1 From 2009 the Use of Resources assessment will form part of the Comprehensive Area Assessment and will also feed into other relevant performance assessments. It will be structured into three overall themes that focus on the importance of sound and strategic financial management, strategic commissioning and good governance, and the effective management of natural resources, assets and people.
- 1.2 The scores for each theme will still be based on the scores reached by auditors on underlying KLoE. However, the KLoE will be more broadly based than the current KLoE and embrace wider resource issues. There will also be greater focus on value for money achievements, outputs and outcomes rather than on processes.
- 1.3 This approach will promote consistency and demonstrate that all organisations within a CAA area are being treated in exactly the same way and to the same standards.
- 1.4 The approach to the use of resources work will be on a risk basis and draw on evidence available from previous years where relevant. Once an initial baseline assessment of performance has been established for each KLoE, auditors will apply risk-based planning to focus on areas of significant change, and high performing organisations can expect to have less work undertaken on use of resources than at poorly performing organisations.
- 1.5 Further information is available on the Audit Commission's website at www.audit-commission.gov.uk.

¹ This KLoE is not specified for district councils for 2008/09

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Data Quality Report - 2008 Performance Indicators

February 2009

Contents

| | | |
|---|--|---|
| 1 | Executive summary | 1 |
| 2 | Introduction and key conclusions | 2 |
| 3 | Detailed findings | 4 |

Appendix

Action plan

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission contains an explanation of the respective responsibilities of auditors and of the audited body. Reports and letters prepared by appointed auditors are addressed to members or officers. They are prepared for the sole use of the audited body and no responsibility is taken by auditors to any Member or officer in their individual capacity or to any third party.

1 Executive summary

Conclusions

- 1.1 The assessments are based on the Council's position as at 31 March 2008 and therefore do not reflect improvements made since that date. The conclusions from each of the three Stages are set out in the table below:

| Stage | Conclusion |
|---|--|
| Stage 1: Management Arrangements | <p>Overall, the Council's management arrangements for securing data quality are assessed as "performing well".</p> <p>The Council's arrangements were considered to be "adequate" or "performing well" in all of the thirteen areas assessed.</p> |
| Stage 2: Performance validation | <p>There was one significant variance identified which was outside the plausible range for the specified indicator, as notified by the Audit Commission. We were able to satisfy ourselves from further enquiries that the variance reflected a real change in performance.</p> |
| Stage 3: Spot checks | <p>Based on our risk assessment, we decided to spot check one additional indicator to the two mandated benefits indicators. When tested, all three indicators were found to be "not fairly stated".</p> |

Key findings

- 1.2 Key findings are summarised in Section 2. Areas that the Council needs to focus on include:
- Updating the Data Quality Strategy and Action Plan
 - Specification of data provision agreements internally and externally, and data validation checks where information is provided by third parties
 - Raising awareness of the importance of data quality and its role in underpinning the new Use of Resources Assessment.

Action plans

- 1.3 An action plan to secure improvements to data quality arrangements is set out in the Appendix. We have not repeated recommendations that are already included in the Council's own Data Quality Strategy and Action Plan but are yet to be implemented.

Acknowledgement

- 1.4 We would like to thank the Council for the co-operation and assistance provided in advance of and during the course of the review.

2 Introduction and key conclusions

Introduction

- 2.1 The Audit Commission requires us to conclude on the Council's arrangements for "monitoring and reviewing performance, including arrangements to ensure data quality".
- 2.2 The approach is divided into three Stages, as follows:
- Stage 1: A "Key Lines of Enquiry" (KLoE) assessment of management arrangements for securing data quality
 - Stage 2: Validation (or otherwise) of significant variations in reported performance for a set of indicators selected by the Audit Commission
 - Stage 3: Detailed audits of a sample of indicators selected from a list specified by the Audit Commission, with the sample size risk-based and dependent on the assessment at Stage 1. This year the Audit Commission mandated spot check testing on the two housing and council tax benefit indicators BV78a and BV78b to be undertaken as a minimum.
- 2.3 Our explicit conclusion on whether the Council "made proper arrangements to secure economy, efficiency and effectiveness in its use of resources" was based on assessments against twelve criteria set by the Audit Commission, one of which was the Stage 1 data quality management arrangements assessment referred to above.

Period assessed

- 2.4 Our audit work and related assessments were made in respect of the year ended 31 March 2008 and considered the arrangements in place for that year only. Audit Commission guidance on scoring management arrangements prevents us from taking into account improvements made to arrangements after that date and this report reflects, therefore, a "snap shot" of the Council's position up to and including 31 March 2008.

Key conclusions

- 2.5 **Overall, the Council's corporate arrangements for ensuring data quality have been assessed as "performing well".**
- 2.6 The Council has made some progress since our previous assessment, particularly through successful embedding a number of arrangements implemented in the last assessment period, including the use of the TEN performance management IT system.
- 2.7 However, there are also some areas where arrangements previously implemented have begun to be adversely affected by capacity issues within the Performance Management Unit. For example, spot check reviews of performance indicators were not completed during the year and review and update of the Data Quality Strategy (approved in September 2006) and full implementation of its Action Plan has been delayed. The impact was not considered significant at this stage of the review, and we understand that vacancies within the Performance Management Unit have since been filled and that these arrangements will be reinstated in for 2008/09.
- 2.8 Our spot check testing on the two mandated housing and council tax benefit indicators, BV78a and BV78b, and on the HIP HSSA indicator for percentage of private sector homes vacant for more than six months, concluded that all of these indicators were not fairly stated due to non-compliance with the indicators' definitions.

- 2.9 The new Comprehensive Area Assessment regime is underpinned by the Use of Resources Assessment which includes data quality considerations. The Council needs to raise awareness of the importance of data quality across the organisation because KLoE 2.2 of the new Use of Resources assessment will be informed by the results of future spot checks of performance indicators. The mandated scope of this testing will extend beyond benefits indicators.

3 Detailed findings

Management arrangements (Stage 1)

- 3.1 The audit approach to the Stage 1 management arrangements review used the same key lines of enquiry (KLoE) format previously utilised for the assessment of financial standing, financial management, financial reporting, internal control and value for money.
- 3.2 The overall data quality management arrangements score is derived from a number of KLoE themes and areas of audit focus and evidence:
- Governance and leadership
 - Policies
 - Systems and processes
 - People and skills
 - Data use.
- 3.3 The Audit Commission has not specified any “must have” criteria, emphasising instead the need for “rounded judgements” taking into account all necessary evidence and the conclusions on separable KLoE criteria.
- 3.4 The Council completed a self-assessment of its arrangements against each KLoE and prepared evidence to support its conclusions. We have used the self-assessment, its supplementary evidence, our knowledge of the Council and enquiries we made of officers to score each KLoE, by considering the descriptors for different levels of performance to determine which most closely matches the Council’s.
- 3.5 Criteria for each theme and sub-theme fall within an ascending scale as set out in the table below:

| Assessment |
|---|
| Below minimum requirements – “inadequate” performance |
| Only at minimum requirements – “adequate” performance |
| Consistently above minimum requirements, and embedded – “performing well” |
| Well above minimum requirements, and embedded – “performing strongly” |

Key findings

- 3.6 The Council’s overall management arrangements were assessed as being consistently above minimum requirements or “performing well”, with all sub-themes being assessed as at least “adequate”.
- 3.7 An Action Plan for reinforcing and improving arrangements is appended to this report.

Improvement areas

- 3.8 The Council’s Data Quality Strategy and its associated Action Plan have not been reviewed or updated since creation in September 2006.
- 3.9 The Council does not have processes in place for securing the provision of data from any necessary third parties (using Service Level Agreements as necessary) and for validating that data.

- 3.10 Testing carried out during our Stage 3 spot checks identified that the indicators were not fairly stated due to non compliance with the definitions of the indicators tested. The Council's arrangements should ensure up to date definitions of information used in the calculations of National and Local Indicators are circulated to update all staff involved in recording and reporting on performance information and data quality.

Completeness check (Stage 2)

- 3.11 The Audit Commission undertook an analysis of the performance indicators submitted by the Council, and highlighted those outturns that were outside of the plausible range or variance criteria.
- 3.12 There were eight indicators highlighted by the Audit Commission. However, only those indicators on the Audit Commission's specified list required further investigation as to whether or not the variance represented a true change in performance. Only one of the eight was an Audit Commission specified indicator, this was *BV199a: Local street and environmental cleanliness – litter and detritus*.
- 3.13 We were able to satisfy ourselves from further enquiries that the variance reflected a real change in performance.

Spot checks (Stage 3)

- 3.14 The objective of the spot check was to determine whether the indicators provided for audit were fairly stated, by assessing whether the:
- source data had been assessed against the six data quality dimensions (completeness, accuracy, reliability, validity, relevance and timeliness)
 - source data was correctly represented in the indicator
 - correct indicator definition had been used
 - correct calculation method had been used.
- 3.15 Based on our risk assessment, which included consideration of the results of the Stage 1 management arrangements review and Stage 2 analytical review, we decided to spot check one additional performance indicator to those mandated by the Audit Commission (BV78a and BV78b). The selected indicator was *HIP HSSA: Percentage of total private sector homes vacant for more than six months*.

Key findings

- 3.16 The audited performance indicators were submitted to the Audit Commission on 12 November 2008, meeting the submission deadline. The spot check results of the indicators tested are detailed in the table below:

| Reference | Description | Results |
|-----------|--|--------------------------|
| HIP HSSA | Percentage of total private sector homes vacant for more than six months | Not fairly stated |
| BV78a | Time taken to process new benefit claims | Not fairly stated |
| BV78b | Time taken to process benefit changes in circumstances | Not fairly stated |

HIP HSSA – Percentage of total private sector homes vacant for more than six months

- 3.17 The indicator calculation requires a number of sources of information to be brought together from various departments within the Council, and from external providers. One of these data sources is a report from ORBIS (the Council Tax IT system) of void properties as at 31 March 2008. As in previous years' this report was not run on 31 March and ORBIS does not have the capability to retrospectively create a report as at that date. Consequently, the data was not available to support the indicator calculation and audit testing could not be carried out.
- 3.18 Where we are unable to complete audit testing uncertainty arises as to the indicator's accuracy and in these circumstances the audit methodology requires that we conclude that the indicator is "**not fairly stated**".

BV78a – Time taken to process new benefit claims

- 3.19 From our sample of 40 new claims tested, we identified 7 new claims included in the indicator that either did not meet the definition of a new claim, or the processing time had been incorrectly calculated.
- 3.20 In four cases the date on which the application form was scanned onto the Anite system was used in calculating the processing time, as opposed to the actual receipt date recorded on the application form received in the designated office. This does not comply with the indicator definition and resulted in an under statement of the processing time in these cases.
- 3.21 In three cases there was no date stamp on any documentation to support the actual date it was received by the Council. This meant that we were unable to verify when the claim was received into the designated office and therefore could not validate the processing time. Although the maximum misstatement could be determined in these three cases (by taking the date on which the claimant signed the claim form), the actual error could not be and it was, therefore, not possible to perform a reliable extrapolation exercise nor amend the reported indicator value in respect of these cases.
- 3.22 There was also one new claim sampled which did not meet the definition of a new claim and should, therefore, have been exclude from the calculation of the indicator.
- 3.23 The combined extent of the errors identified, particularly in respect of claims with no date stamp where we are ultimately unable to verify the accuracy of the processing times, raises a significant level of uncertainty as to the accuracy of the stated performance indicator value. In such circumstances we are required to conclude that the indicator is "**not fairly stated**".

BV78b – Time taken to process benefit change in circumstances

- 3.24 From our sample of 40 changes of circumstances tested, we identified 11 changes of circumstance included in the indicator that did not meet the stated definition.
- 3.25 In all cases the Council either used dates for calculating the processing time that did not agree to the date stamp on the notification of the change of circumstance, or an advanced notification of change was received and the Council did not use the date of the actual change as the start date. Both these scenarios do not comply with the indicator definition and resulted in both under and over statement of processing times across these cases.
- 3.26 There was one instance where there was no date stamp on any documentation to support the actual date of notification received by the Council. This meant that we were unable to verify when the Council were notified and therefore could not validate the processing time.
- 3.27 As with BV78a, the combined extent of errors and uncertainty arising from the audit led to the conclusion that the indicator was "**not fairly stated**".

Appendix – Action plan

| Recommendations | Priority | Management response | Responsibility | Timing |
|---|----------|---|--|------------------------|
| STAGE 1 – MANAGEMENT ARRANGEMENTS | | | | |
| <p>1. Review and update the Data Quality Strategy and the associated Action Plan and distribute to all staff involved in the provision of data and preparation of performance indicators.</p> | High | <p>The Data Quality Strategy was thoroughly reviewed in October 2008, and endorsed by the Finance and Performance Management Scrutiny Panel in January 2009. The revised Strategy now includes:</p> <ul style="list-style-type: none"> - A formal timetable for the compilation and submission of performance indicator data; - Provision for the regular analysis of performance indicator data to validate the existence of an effective audit trail and ensure the accuracy of returns; - The incorporation of quality assurance procedures (Performance Indicator Data Quality Standards) for performance indicator calculations and returns; - Arrangements for sharing data quality good practice throughout the Council; - The production of detailed guidance on the compilation and submission of performance indicator data; and - Arrangements for the routine quarterly reporting of performance against performance indicators to the Corporate Executive Forum. <p>The revised Data Quality Strategy was circulated to all service directors on adoption.</p> | Steve Tautz, Performance Improvement Manager | Completed January 2009 |

| Recommendations | Priority | Management response | Responsibility | Timing |
|--|----------|---|--|------------------------|
| <p>2. Incorporate the Performance Indicator Data Quality Standards into the Data Quality Strategy or formalise the standards (currently only communicated via email) into a document to be approved by Committee.</p> | High | <p>Appendix 1 to the revised Data Quality Strategy now details in full the Council's quality assurance procedures (Performance Indicator Data Quality Standards) in respect of the collection of performance information for Key Performance Indicators, Local Performance Indicators and National Indicators. The full Data Quality Strategy, including Appendix 1, was endorsed by the Finance and Performance Management Scrutiny Panel in January 2009.</p> | Steve Tautz, Performance Improvement Manager | Completed January 2009 |
| <p>3. Circulate the most up to date definitions to all staff involved in the recording of information, to be used in the calculation of National and Local Indicators.</p> | High | <p>In progress. All up to date National Indicator definitions have been circulated to service directors and are available in full on the 'Ten' performance management system. A revised suite of Local Performance Indicators (LPIs) is currently being determined for 2009/10, and detailed definitions for all LPIs will be agreed with directors.</p> | Steve Tautz, Performance Improvement Manager | June 2009 |
| <p>4. Design and implement processes for securing the provision of data from any necessary third parties (using Service Level Agreements as necessary) and for validating that data.</p> | Medium | <p>Requires corporate consideration.</p> | Corporate Governance Group | March 2009 |
| <p>5. Review and update the list of named responsible officers for each performance indicator and remind each officer of the requirement for them to agree internal protocols for the provision of information required from other departments, for use in the calculation of the indicators for which they are responsible.</p> | Medium | <p>In progress as part of a current review of the 'Ten' performance management system. Action to be completed once the revised suite of Local Performance Indicators has been determined for 2009/10 all and responsible officers have been identified.</p> | Steve Tautz, Performance Improvement Manager | June 2009 |

| Recommendations | Priority | Management response | Responsibility | Timing |
|--|----------|---|--|------------|
| 6. Reinstate Performance Management Unit test checking of performance indicators for accuracy, against their given definitions. | Medium | With effect from end of Quarter 3 of 2008/09, performance indicator data returns have been, and will continue to be checked on a quarterly basis, for accuracy of calculation and timeliness of submission. Where inaccurate, this is reported back to the relevant service director for re-submission. Also, as part of the revised Data Quality Strategy, on a quarterly basis it is intended to spot-check the data production and calculation process from the service user perspective, in order to identify any weaknesses or issues requiring improvement. | Steve Tautz, Performance Improvement Manager | April 2009 |
| 7. Identify, record and test check the operation of controls within the TEN performance management system, and other non financial systems used in the compilation of performance indicators, to ensure their operation is sufficiently effective to secure good quality data. | Medium | In progress. The 'Ten' performance management system is undergoing a complete review of all data elements, reported elements, controls and outputs etc. The review is intended to make the system more user friendly for both administration (Performance Improvement Unit) and service users, more easily interrogated for information and more informative and accurate in its reporting. The review aims to maximise the usefulness, value and benefits derived from the Ten system. First release of revised Ten system model to be in place for first quarter performance reporting in 2009/10. | Steve Tautz, Performance Improvement Manager | June 2009 |
| 8. Develop and provide to appropriate individuals, training on data quality requirements and standards. | Medium | Requires corporate consideration. | Corporate Governance Group | March 2009 |

| Recommendations | Priority | Management response | Responsibility | Timing |
|--|----------|---|---|------------|
| STAGE 3 – SPOT CHECKS | | | | |
| BV 78a and b – Time taken to process new benefit claims and changes in circumstances | | | | |
| 9. Provide refresh training to all staff involved in recording information used in the calculation of these indicators. In particular, remind staff: <ul style="list-style-type: none"> • that documentation received must be date stamped to provide a clear audit trail of receipt into the Council's designated office. • to use the date of receipt of documentation into the designated office as the start date when calculating the number of calendar days taken to process a claim or change of circumstance. | High | Refresh training has taken place and a further reminder will be issued. | Janet Twinn, Assistant Director of Finance (Benefits) | March 2009 |
| HIP HSSA – Percentage of total private sector homes vacant for more than six months | | | | |
| 10. If this indicator continues to be produced by the Council, run the required ORBIS void properties report on 31 March each year. | High | Actions are planned to ensure the data will be available from the new Academy system. | Rob Pavey, Assistant Director of Finance (Revenues) | March 2009 |