

# Annual Audit Letter

West Somerset District Council

Audit 2008/09

December 2009



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## Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
  - any third party.
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# Key messages

This report summarises the findings from our 2008/09 audit. It includes messages arising from the audit of your financial statements and the results of the work I have undertaken to assess your arrangements to secure value for money in your use of resources.

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## Audit Opinion

- 1 I issued an unqualified opinion on the financial statements on 29 September 2009.

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## Financial Statements

- 2 As a result of our audit a number of adjustments to the statements were agreed with officers and the statements were amended accordingly.

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## Value for money

- 3 I issued a qualified conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources.

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## Audit fees

- 4 We reported our planned fees to the Council as part of our 2008/09 Audit Plan and supplementary opinion fee letter. Table 1 compares the actual fee with the planned fee.

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**Table 1**      **Audit fees**

|  | <b>Actual (£)</b> | <b>Proposed (£)</b> | <b>Variance (£)</b> |
|--|-------------------|---------------------|---------------------|
| Financial statements and annual governance statement | 65,697            | 65,697              | -                   |
| Value for money                                      | 36,106            | 36,106              | -                   |
| <b>Total audit fees</b>                              | <b>101,803</b>    | <b>101,803</b>      | -                   |

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### Action needed by the Council

5 The Council needs to:

- respond to the areas for further improvement to the Council's arrangements identified through the use of resources judgement;
- implement the agreed recommendations from our Annual Governance Report;
- agree effective action to bring net revenue expenditure in 2009/10 back in line with the budget; and
- consider how it will manage the impact on the Income and Expenditure account of the costs associated with the disposal of the Vulcan Road car park site.

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### Independence

6 I can confirm that the audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

# Financial statements and annual governance statement

**The Council's financial statements and annual governance statement are an important means by which the Council accounts for its stewardship of public funds.**

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## Significant issues arising from the audit

- 7 A number of errors have been identified from our audit of the financial statements. The most significant of these were as follows.
- After we had expressed concerns about the valuations included within the land and buildings figure in the year-end balance sheet for the new offices, the Visitor Centre in Minehead and the Aquasplash site, the Council sought a second opinion and increased the balance sheet values by £1.98million in total on the basis of the revised valuations.
  - Officers' salaries of £134,000 and costs of £73,000 in respect of the planned disposal of the Vulcan Road car park site had been incorrectly charged to capital rather than to the revenue account.
- 8 The accounts have been amended to reflect all the errors identified.
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## Material weaknesses in internal control

- 9 We would like to bring to your attention a weakness within the car park income system. We have identified that there is currently no control or procedure in place which would ensure that all income collected from the car park ticket machines is banked. From our testing we identified that car park tickets from machines are sequentially numbered, but there is no process in place for monitoring that all the sequential numbers are accounted for, which is a key control for ensuring that all income collected is recorded and banked.
- 10 The Council's officers have agreed to introduce new procedures to provide assurance that all car park income collected is banked.
- 

## Accounting Practice and financial reporting

- 11 The Council carries out a year-end time apportionment exercise in order to determine the officers' costs to be charged to capital projects and the allocation of salary costs between services within the Income and Expenditure Account. In our view, this does not provide a sufficiently reliable basis for the allocation of salary costs, and we have recommended in our Annual Governance Report that the Council should introduce a weekly time sheet system to provide more accurate information.
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# Value for money and use of resources

I considered how well the Council is managing and using its resources to deliver value for money and better and sustainable outcomes for local people, and gave a scored use of resources judgement.

I also assessed whether the Council put in place adequate corporate arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.

## Use of resources judgements

- 12** In forming my scored use of resources judgements, I have used the methodology set out by the Audit Commission. Judgements have been made for each key line of enquiry (KLOE) under three main themes: managing finances, governing the business and managing resources.
- 13** The Audit Commission's scoring methodology is as follows:
- Level 1 - inadequate and below minimum standards
  - Level 2 - adequate
  - Level 3 - performing well
  - Level 4 - performing strongly.
- 14** The Council's use of resources theme scores are shown in Table 2 below. The key findings and conclusions for the three themes, and the underlying KLOE, are summarised in Appendix 1.

**Table 2 Use of resources theme scores**

| Use of resources theme | Scored judgement |
|------------------------|------------------|
| Managing finances      | 1                |
| Governing the business | 1                |
| Managing resources     | 1                |

- 15** We assessed the Council at Level 1 (not meeting basic requirements) overall for each of the three Use of Resources themes. However, our audit confirmed that the Council has made significant progress since last year, when we assessed it at Level 1 for all five themes under the old use of resources methodology. It is already achieving Level 2 on one key line of enquiry - good governance - and is strengthening its arrangements in the other use of resources areas.

## Value for money and use of resources

- 16** There is top-level commitment within the Council to achieving Level 2 across all themes. A use of resources working group, regularly attended by the Leader and Finance Portfolio Holder, meets frequently to set targets and monitor progress, and the Council's Improvement Board monitors progress at a higher level.
- 17** Key to the Council's progress continuing is the establishment of a stronger financial base to underpin its improvement activities. It made significant progress in this area last year, turning a deficit on the general fund of £201k at the start of the year into a surplus by the year-end. Further improvement is heavily reliant on the successful completion of its plans for significant asset sales in the current and future years.

## Managing finances

- 18** Financial planning is not a fully integrated process. Although the Council has now agreed corporate priorities and service plans, the links from the budget to these are as yet weak. The Council has taken some difficult decisions to scale back its capital programme to a more affordable level, and has set a target level for working balances. Actual balances are currently well below this level, and the Council is still developing a strategy for addressing future budget shortfalls. Awareness and involvement in financial matters has improved significantly over the last year at both Cabinet and Corporate Management Team level.
- 19** Overall spending on services is low compared with other similar councils but value for money (VFM) cannot be demonstrated as performance across services is variable. The Council has very limited understanding of overall and service costs, factors that influence them or how costs compare with others. It is now starting to undertake benchmarking and to build an understanding of overall and service costs, and recently conducted its first VFM self-assessment. A VFM strategy is still to be developed and the Council lacks formal processes, including targets to achieve efficiency savings. Effective partnership working to secure a number of external funding bids is helping the Council deliver a number of projects.
- 20** Budget monitoring arrangements improved significantly in 2008/09, with budget holders and members receiving regular reports, although these need further improvement. The Council does not yet have a structured approach to monitoring the performance, financial and other, of its key partnerships and has made limited progress in considering financial and performance information together. The 2008/09 financial statements were approved by Audit Committee by the statutory deadline of 30 June. However there were some significant errors and uncertainties in the draft statements, and the Audit Committee approved revised statements at its September meeting.

**21** Key areas for improvement are as follows.

- Fully integrate financial planning with corporate and service planning.
- Ensure there is effective public consultation on the annual budget.
- Bring the programme of equality impact assessments up to date and reflect the outcomes in service and financial planning.
- Develop a clear approach for delivering efficiency savings.
- Make more effective use of benchmarking.
- Develop clear links between financial and performance reporting.
- Provide clear political leadership for value for money.

### Governing the business

- 22** The Council lacks a systematic approach to commissioning and procuring goods and services and cannot demonstrate VFM from procurement. There is no procurement strategy and the existing policy framework is limited and out of date. The Council recently identified a lead officer with overall responsibility for procurement and there is some evidence of improvement to quality and VFM through better use of Information Technology and through partnership working.
- 23** Arrangements in place to ensure the accuracy of data for decision making are inadequate. There are some ad hoc systems in place to monitor quality of data but these do not form part of comprehensive framework. There is a lack of targets to support corporate priorities. The Council has recognised the importance of data quality and there is some evidence of action being taken to address underperforming services. There are also sound arrangements to monitor progress on the corporate improvement programme.
- 24** The Council meets the basic requirements for the principles of good governance, and has strengthened its arrangements in the last year. There is regular training for members, although this is not driven by any appraisal process or personal development plans. The Council has sound arrangements for policing standards of conduct. Engagement with external stakeholders needs further development.
- 25** Risk management arrangements are weak. The Council is still in the process of establishing service-level risk assessments. Anti-fraud arrangements are also weak. The Council provides limited resources for anti-fraud work but it did update its fraud strategies in 2008/09 and takes appropriate action to publicise prosecutions. Many of the key elements of an effective internal control environment are in place, and the Audit Committee is developing a more challenging role. However, in their annual report internal audit were only able to provide 'partial assurance' on overall internal controls.

## Value for money and use of resources

**26** Key areas for improvement are as follows.

- Ensure that commissioning and procurement is informed by a clear vision of intended outcomes for local people.
- Develop further the use of IT for delivering efficiency savings.
- Establish an on-going programme of service reviews.
- Improve the quality assurance arrangements for the preparation of performance indicators.
- Approve a business continuity plan and then test this regularly.
- Address the weaknesses identified by internal audit in disaster recovery arrangements.
- Establish effective risk management at the corporate and service level, and provide members with regular reports on how the Council's key risks are being managed.
- Review the resources provided for anti-fraud work.
- Develop the Audit Committee's role in tracking progress in addressing weaknesses identified in audit reports.

### Managing resources (workforce planning)

**27** A new organisational structure has strengthened corporate management capacity, clarified management responsibilities and aligned these more closely with corporate priorities and political portfolios. Consolidation of all staff into new purpose built accommodation has boosted morale and the Council is pro-actively engaging and supporting staff in the process of organisational change. The Council ensures that staff and managers have skills and competencies needed to support organisational change and there is a wide range of human resources policies and practices to support good people management, though not all are up to date. The Council retained Investors In People status in September 2008, with many positive features highlighted in the assessment report. The Council attained level 2 of the Equality Standard in March 2009.

**28** Workforce planning is underdeveloped but the Council is starting to address this through consolidating different strands of earlier projects. A new system of staff appraisals is linking staff and team responsibilities and development needs to corporate priorities although the effectiveness of this process is currently constrained by the absence of service plans.

**29** The Council lacks a strategic approach to current and future workforce issues. The focus of human resources activity in recent years has been on job re-evaluation, delaying the Council's ability to progress workforce planning. There are no systematic processes to identify staff training and development. There is no skills audit or systematic identification of key skills gaps, and no appraisals to monitor and scrutinise councillor performance.

**30** Key areas for improvement are as follows.

- Agree an overall approach for addressing current and future workforce issues;
- Complete a review of all Human Resources policies;
- Establish a systematic process for identifying staff training and development needs and skill gaps, supported by a coherent training plan;
- Introduce a member appraisal process.
- Integrate workforce and service planning.

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### VFM Conclusion

- 31** I assessed your arrangements to secure economy, efficiency and effectiveness in your use of resources against criteria specified by the Audit Commission. From 2008/09, the Audit Commission will specify, each year, which of the use of resources KLOE are the relevant criteria for the VFM conclusion at each type of audited body. My conclusions on each of the areas are set out in Appendix 1.
- 32** As set out at Appendix 1, I have assessed seven of the eight Use of Resources KLOE supporting this year's VFM conclusion at level 1 (inadequate performance).
- 33** I have therefore issued a qualified conclusion stating that the Council does not have adequate arrangements to secure economy, efficiency and effectiveness in the use of resources.

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### Financial position

- 34** The Council achieved a surplus of £263,000 on its Income and Expenditure Account in 2008/09. As a result, the balance on its General Fund improved from a deficit of £201,000 at 31 March.2008 to a surplus of £62,000 at 31 March 2009.
- 35** Based on performance for the first half-year, the Council is predicting an overspend against the 2009/10 revenue budget of £74,500, which would leave the General Fund balance in deficit by £29,100 at 31 March 2010. It is essential that the Council agrees the actions necessary to bring the budget back on course and avoids a deficit on its year-end balances.
- 36** We understand that the Council is on track to complete the sale of the Vulcan Road by the end of this financial year. The capital receipt of around £11.9 million will enable the Council to reduce the burden of debt falling on the revenue account. However, there are costs of around £2.9 million associated with this sale, and on the evidence provided to us to date, it is our view that these costs should be charged to the revenue account. This would clearly have a massive impact on the Council's revenue balances. The Council is currently seeking advice from its external advisers on the accounting treatment for these costs, and we will consider any such advice as soon as it is available.

## Value for money and use of resources

- 37** The Council has agreed a target level for its balances, based on an assessment of its key financial risks, of £622,000. The Council's Medium Term Financial Plan sets out a phased process for moving towards this target level, with a forecast figure £200,000 by 31 March 2011. To achieve this, the Council needs to find savings of around £450,000 to balance the 2010/11 budget. It is currently developing a range of proposals for delivering these savings.

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# Closing remarks

- 38** I have discussed and agreed this letter with the Council's senior managers. I will present this letter to the Audit Committee on 15 December 2009 and will provide copies to all committee members.
- 39** Further detailed findings, conclusions and recommendations in the areas covered by our audit are included in the reports issued to the Council during the year.

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**Table 3**

| <b>Report</b>                        | <b>Date issued</b> |
|--------------------------------------|--------------------|
| Audit Plan 2008/09                   | May 2008           |
| Supplementary fee letter             | July 2009          |
| Use of Resources Report              | September 2009     |
| Annual Governance Report             | September 2009     |
| Auditor's opinion and VFM conclusion | September 2009     |
| Final Accounts Report                | October 2009       |

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- 40** The Council has taken a positive and constructive approach to our audit. I wish to thank the Council staff for their support and co-operation during the audit.

Brian Bethell  
 District Auditor  
 December 2009

# Appendix 1 – Use of resources key findings and conclusions

The following tables summarise the key findings and conclusions for each of the three use of resources themes.

## Managing finances

|  |           |
|--|-----------|
| <b>Theme score</b>   | <b>1</b>  |
| <b>KLOE 1.1 (financial planning)</b>   |           |
| <b>Score</b>   | <b>1</b>  |
| <b>VFM criterion met</b>   | <b>No</b> |
| <b>Key findings and conclusions</b>  |           |
| <p>Links from the medium-term financial plan (MTFP) and the 2009/10 budget to corporate priorities are weak. The Council's service planning process lapsed several years ago. It is now being reintroduced, but draft plans – in very draft form – did not go to Scrutiny until April 2009. Due mainly to time pressures, there was no public consultation on this year's budget. The Council has taken some difficult decisions to scale back its capital programme to a more affordable level and to return general fund balances to surplus, but its future financial standing is heavily reliant on future asset sales. The Council has made slow progress on Equality Impact Assessments. A small number have been completed, but the outcomes are not yet influencing decision-making. It has made better progress in engaging with minority groups generally, having held meetings with the disabled, elderly and local Polish community. The Council has identified future budget shortfalls, but does not yet have a clear strategy for addressing these, and has no clear approach for delivering efficiency savings. Awareness and involvement in financial matters has improved significantly over the last year at both Cabinet and Management Team level. The Council's finances are a standing item at the Cabinet's informal meetings, and full Cabinet receives regular budget monitoring reports and MTFP updates.</p> |           |

## Appendix 1 – Use of resources key findings and conclusions

|   |                                  |
|---|----------------------------------|
| <p><b>KLOE 1.2 (understanding costs and achieving efficiencies)</b></p> <p><b>Score</b></p> <p><b>VFM criterion met</b></p>   | <p><b>1</b></p> <p><b>No</b></p> |
| <p>Key findings and conclusions</p>   |                                  |
| <p>Overall spending on services is low compared with other similar councils but value for money cannot be demonstrated as performance across services is variable, and is poor in the case of housing, benefits and planning. The Council has very limited understanding of overall and service costs, factors that influence them or how costs compare with others, and poor understanding of the relationships between costs and performance, quality of service and local cost drivers, such as the level of deprivation. However, it is now starting to build an understanding of overall and service costs and the factors that influence these. It has identified high cost, poorly performing services for further analysis. This will be supplemented by customer satisfaction surveys and benchmarking. The Council has started to rank capital spending decisions according to their contribution to corporate priorities but has no systems in place to ensure that whole life costs or long term social, economic and environmental costs are taken into account in decision making to support sustainable development. There is no systematic approach to achieving value for money: a strategy is still to be developed and the approach to efficiency savings is unclear. Effective partnership working to secure a number of external funding bids is helping the Council deliver a number of projects to improve the health and well being of local people, but lack of measurable targets and outcomes makes it difficult to assess their cost effectiveness.</p> |                                  |
| <p><b>KLOE 1.3 (financial reporting)</b></p> <p><b>Score</b></p> <p><b>VFM criterion met</b></p>  | <p><b>1</b></p> <p><b>No</b></p> |
| <p>Key findings and conclusions</p>   |                                  |
| <p>Budget monitoring arrangements improved significantly in 2008/09. Budget holders received monthly reports and Scrutiny/Cabinet quarterly reports, and a traffic light system is used to highlight areas of concern. However the reports did not include including year-end forecasts or a clear focus on the high risk budgets. Capital expenditure reports were also produced regularly during the year. The Council does not yet have a structured approach for monitoring the performance, financial and other, of its key partnerships or those bodies it grant aids. The Council has made only limited progress in considering financial and performance information together. The Council does not produce an annual report, having only recently established a local framework - a corporate strategy and service plans - against which it can assess its achievements over the past year. The Council's 2008/09 financial statements were approved by the Audit Committee by the statutory deadline of 30 June 2009. However, there were a number of errors in the accounts presented for audit, and the Audit Committee approved a revised set of accounts at its September meeting. The Council has taken steps to make reports and other information more accessible to minority groups and an equalities audit of the website is planned for next year.</p>  |                                  |

## Appendix 1 – Use of resources key findings and conclusions

### Governing the business

|   |           |
|---|-----------|
| <b>Theme score</b>  | <b>1</b>  |
| <b>KLOE 2.1 (commissioning and procurement)</b>   |           |
| <b>Score</b>  | <b>1</b>  |
| <b>VFM criterion met</b>  | <b>No</b> |
| <b>Key findings and conclusions</b>   |           |
| <p>There is no evidence of commissioning being shaped by a clear vision of intended outcomes for local people or ongoing analysis and understanding of their needs, and the Council does not involve local people, partners and suppliers in commissioning services. However, the Council is starting to gain better understanding of the diverse needs of the local community eg through customer satisfaction surveys, data gathering for the economic strategy and one-off consultation events for older and disabled people and the Polish community. There is no procurement strategy, no contracts register or partnership policy, and the existing policy framework is limited and out of date. There is some evidence of improvement to customer experience, quality and value for money through service redesign and better use of information technology, but the Council is not fully exploiting the potential of information technology to contribute to efficiency. Service plans are still in development so the Council cannot ensure that procurement and commissioning decisions support corporate and local priorities. There is no on-going programme of service reviews to identify scope for value for money improvements. The Council has now secured external resources to speed up progress on equality impact assessments, which has been slow to date. The Council is improving cost effectiveness though partnership working, shared resources with neighbouring councils and outsourcing.</p> |           |

## Appendix 1 – Use of resources key findings and conclusions

|   |                                   |
|---|-----------------------------------|
| <p><b>KLOE 2.2 (data quality and use of information)</b></p> <p><b>Score</b></p> <p><b>VFM criterion met</b></p>  | <p><b>1</b></p> <p><b>No</b></p>  |
| <p>Key findings and conclusions</p>   |                                   |
| <p>The importance of data quality is now recognised corporately and given a higher profile by inclusion in the corporate improvement plan. The Council has made some progress to tackle identified weaknesses in its approach to managing data quality eg by establishing an officer lead and data quality group and drafting a data quality policy and action plan. However, the arrangements currently in place to ensure the accuracy of data the Council uses for decision making are inadequate. There are some ad hoc and informal systems in place to monitor quality of data but these do not form part of a comprehensive framework. There is no guidance in place for data recording and reporting and training has still to be rolled out to staff. There is no political champion or political lead for data quality or performance management. The business continuity plan is still in draft. There is very limited use of protocols for data sharing with partners. There is regular reporting of key performance information to Scrutiny in improved 'traffic light' format but there is scope to improve the quality and presentation of these reports. The Council does not yet have effective arrangements to manage performance. There is a lack of targets to support corporate priorities and the Council has still to establish a clear link between needs analysis, corporate priorities, spending decisions, service planning and delivery. There are sound arrangements to monitor progress on the corporate improvement plan, though lack of outcome based targets makes it difficult to measure the difference the Council is making.</p> |                                   |
| <p><b>KLOE 2.3 (good governance)</b></p> <p><b>Score</b></p> <p><b>VFM criterion met</b></p>  | <p><b>2</b></p> <p><b>Yes</b></p> |
| <p>Key findings and conclusions</p>   |                                   |
| <p>In its December 2008 review, the Improvement and Development Agency (IDEA) reported progress across a wide range of areas, including political leadership and structures for effective decision-making, setting of corporate priorities, cross-party working and accountability at officer and member level. The policy advisory groups set up in early 2008 provide opportunities for non-executive councillors to contribute to policy development, although the Council needs to review their effectiveness. There is regular training for members, although this is not driven by any appraisal process or personal development plans. The Council agreed new priorities in early 2008, although it did not approve its refreshed corporate strategy until May 2009. Engagement with external stakeholders needs further development. There are community area panels involving representatives from a number of public bodies, but effectiveness of these is patchy. The Council has sound arrangements for policing standards of conduct, but the Standards Committee needs to raise its profile within the Council. Arrangements for monitoring partnerships need to be strengthened. The Council's major partnerships, covering waste, internal audit and promotion of joint working are covered by cross-county scrutiny arrangements, but the Council has not yet established an effective framework for monitoring other partnerships.</p>  |                                   |

## Appendix 1 – Use of resources key findings and conclusions

|  |                                  |
|--|----------------------------------|
| <p><b>KLOE 2.4 (risk management and internal control)</b></p> <p><b>Score</b></p> <p><b>VFM criterion met</b></p>  | <p><b>1</b></p> <p><b>No</b></p> |
| <p>Key findings and conclusions</p> <p>Risk management arrangements are weak. The corporate risk register is regularly updated and the Audit Committee receives reports on the changes, but these reports do not provide members with information allowing them to assess the effectiveness of management action to address these risks. The Council is still in the process of establishing service-level risk assessments, which will be built into service plans, and there are no project risk registers other than for partnerships. Anti-fraud arrangements are also weak. The Council provides limited resources for anti-fraud work, and as a result, there is insufficient time to identify or investigate thoroughly potential frauds and the number of sanctions and prosecution is amongst the lowest nationally. The Council did update its fraud strategies in 2008/09, including the confidential reporting policy, but the latter is not on the Council's website. The Council has taken appropriate action to publicise its recent prosecutions, and joint working with the Department for Work and Pensions improved significantly last year. Internal audit meets the professional requirements and provides broad annual coverage of the main financial systems, and there is a sound process for preparing the Annual Governance Statement. The Audit Committee performs the core functions of such a committee but needs to be more challenging in holding managers to account for significant weaknesses identified by audit and tracking progress on agreed action plans from audit reports. The Council has adopted a local Code of Governance, but is not yet using this to monitor compliance with good governance standards; and in their annual report internal audit were only able to provide 'partial assurance' that internal controls were working well in the areas they reviewed during 2008/09.</p> |                                  |

**Managing resources**

|   |           |
|---|-----------|
| <b>Theme score</b>  | <b>1</b>  |
| <b>KLOE 3.3 (workforce planning)</b>  |           |
| <b>Score</b>  | <b>1</b>  |
| <b>VFM criterion met</b>  | <b>No</b> |
| <b>Key findings and conclusions</b>   |           |
| <p>A new organisational structure has strengthened corporate management capacity, clarified management responsibilities and aligned these more closely with corporate priorities and political portfolios. Consolidation of all staff into new purpose built accommodation in Williton has boosted morale and the Council is proactively engaging and supporting staff in the process of organisational change. The Council ensures that staff and managers have the skills and competencies needed to support organisational change and there is a wide range of human resources policies and practices to support good people management, though not all are up to date. The Council attained level 2 of the Equality Standard in March 2009. Workforce planning is underdeveloped but the Council is starting to address this through consolidating different strands of earlier projects. There are no systematic processes to identify staff training and development needs that are underpinned by a coherent training plan for the whole organisation. However, a new system of staff appraisals is linking staff and team responsibilities and development needs to corporate priorities. A draft training policy was recently prepared, and there has been some progress on training in equality and diversity. The Council lacks a strategic approach to current and future workforce issues or a joint approach to workforce planning in partnership with others. It has still to complete the local pay review. There is no skills audit or systematic identification of key skills gaps, and no appraisals to monitor and scrutinise councillor performance.</p> |           |

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# The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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