

# Bolton Council

**Report to:** AUDIT COMMITTEE

**Date:** 23<sup>rd</sup> JANUARY 2008

**Report of:** DIRECTOR OF CORPORATE  
RESOURCES

**Report  
No:**

**Contact Officer:** Martin Connor – Policy Accountant

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**Report Title:** USE OF RESOURCES 2008 ACTION PLAN

**Confidential /  
Non Confidential:**

This report does not contain information which warrants its consideration in the absence of the press or members of the public

**Purpose:**

To inform the Audit Committee of the action taken following receipt of the 2007 Use of Resources judgement and the Key Lines of Enquiry for 2008.

**Decision:**

Audit Committee are asked to note the action plan identified to improve the 2008 Use of Resources judgement.

**Background Doc(s):**

2007 Use of Resources judgement (presented by KPMG at the December 2007 meeting)  
Use of Resources Key Lines of Enquiry 2008

## **1. INTRODUCTION**

- 1.1 At the meeting of the Audit Committee on the 5<sup>th</sup> December 2007 KPMG reported the outcome of the 2007 Use of Resources assessment. The overall score was 3 with the component scores being:
- Financial Reporting 3
  - Financial Management 3
  - Financial standing 3
  - Internal Control 3
  - Value for Money 3
- 1.2 KPMG reported that overall the Council had demonstrated that it had embedded its processes and had made progress towards a level 4 in some areas, including a 4 for a sub-component. During 2006/07 the Council improved in two areas in respect of how the Council managed its performance against budgets (which improved from a 3 to a 4) and its asset base (which improved from a 2 to a 3). However one area had seen a reduction from a 3 to a 2 in respect of the arrangements that are in place to promote and ensure probity and propriety in the conduct of its business.
- 1.3 Overall standards had been raised across all themes and an action plan was in place to address the issues raised and also address the new criteria which will apply to the 2008 Use of Resources assessment.

## **2. ACTION PLAN**

- 2.1 The key actions which either have or will be undertaken to achieve an improved score in 2008 are:
- Inclusion of a review of Performance Indicators and the Environmental footprint assessment in the Annual Report. This is published as part of the August edition of Bolton Scene,
  - Inclusion of the best, worst and most likely scenarios in the Medium Term Financial Strategy,
  - Improvements in Asset Management Planning, including the development of service specific asset management plans, integration with other agencies and the demonstration of Value for Money,
  - More challenging targets will be set for income collection and comparisons made with the collection levels achieved by comparable authorities,
  - The Standards Committee has undertaken training in order that it is prepared for local investigations,
  - The Whistle blowing Policy has been reviewed and will be the subject of a team brief before the end of March,
  - Value for Money reviews have commenced and the output from these reviews will be the subject of reports in the next few months,
  - KPMG have undertaken a review of the work of the Audit Committee to ensure that it provides effective challenge,
  - Equality Impact Assessments and Environmental Impact now form an integral part of all reports, which involve a change in policy, service or are a project; and
  - Further Risk Management Training is planned for Elected Members, in particular The Executive and Scrutiny Chairs (and their Deputies)

The above actions have been allocated to specific Officers and delivery will be monitored by the Director of Corporate Resources

### **3. \_\_\_\_\_RECOMMENDATION**

- 3.1 Audit Committee are asked to note the action plan identified to improve the 2008 Use of Resources judgement.