Report of the Head of Financial Services

ANNUAL AUDIT AND INSPECTION LETTER

1 Purpose of Report
1.1 This report informs members that representatives of the Audit Commission will present their report on Council’s direction of travel and use of resources for 2006.

2 Executive Summary
2.1 The assessment shows that improvement has been inconsistent across services, although the Council has achieved a score of 3 out of 4 (performing well) for its use of resources for the second successive year.

3 Proposed Action
3.1 The Committee is invited to RESOLVE that the report is received and that officers consider what action needs to be taken in the light of issues raised.

4 Background
4.1 The Audit Commission has the responsibility for making assessments for all councils under the Comprehensive Performance Assessment (CPA). Consultation is underway to replace CPA with a Comprehensive Area Assessment (CAA) from 2009.
4.2 The statutory aspects of the external audit, that is the Report to those Charged with Governance and the Annual External Audit Report, have previously been reported to members.

5 Discussion
5.1 Attached is the Annual Audit and Inspection Letter. Mary Perry of the Audit Commission and David Brett of KPMG, the Council’s external auditors, will attend the meeting to present the findings.
5.2 The performance indicators referred to in the direction of travel report relate to 2005/06. Some improvements were made during 2006/07 but overall improvement is again expected to be inconsistent, although comparisons with other councils for 2006/07 will not be available until December 2007. A review of performance management was taken to the last Resources Committee and this Committee will receive regular reports from July 2007 onwards for each service cluster.

6 Legal Powers
7 Financial and value for money implications
7.1 There are no direct financial implications arising from this report but value for money is an inherent criterion of the assessment.

8 Risk analysis and Implications

<table>
<thead>
<tr>
<th>Nature of risk</th>
<th>Consequences if realised</th>
<th>Likelihood of occurrence</th>
<th>Control measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poor performance, ineffective use of resources and poor financial control.</td>
<td>Poor services to local people. Intervention by the Audit Commission and loss of control by the Council</td>
<td>Existing controls provide an acceptable level of assurance on these issues.</td>
<td>The statement of internal financial control, corporate governance and performance management arrangements in place.</td>
</tr>
</tbody>
</table>

8.1 Implications for Resources
(a) None directly.

8.2 Implications for Stronger and Safer Communities
(a) None directly.

8.3 Implications for Equalities
(a) None directly.

9 Author and Contact Officer
Rob Wilton, Head of Financial Services

10 Consultees
Corporate Managers and Senior Management Team

11 Background Papers
None
Annual Audit and Inspection Letter

Wellingborough Borough Council
The Audit Commission is an independent body responsible for ensuring that public money is spent economically, efficiently and effectively, to achieve high-quality local services for the public. Our remit covers around 11,000 bodies in England, which between them spend more than £180 billion of public money each year. Our work covers local government, health, housing, community safety and fire and rescue services.

As an independent watchdog, we provide important information on the quality of public services. As a driving force for improvement in those services, we provide practical recommendations and spread best practice. As an independent auditor, we ensure that public services are good value for money and that public money is properly spent.

Status of our reports

This report provides an overall summary of the Audit Commission’s assessment of the Council, drawing on audit, inspection and performance assessment work and is prepared by your Relationship Manager.

In this report, the Commission summarises findings and conclusions from the statutory audit, which have previously been reported to you by your appointed auditor. Appointed auditors act separately from the Commission and, in meeting their statutory responsibilities, are required to exercise their professional judgement independently of the Commission (and the audited body). The findings and conclusions therefore remain those of the appointed auditor and should be considered within the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission.

Reports prepared by appointed auditors are:

• prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission; and

• addressed to members or officers and prepared for the sole use of the audited body; no responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party.

Copies of this report

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0845 056 0566.
Contents

Our overall summary 4
Action needed by the Council 4

How is Wellingborough Borough Council performing? 5
The improvement since last year - our Direction of Travel report 5
Service inspections 8

Financial management and value for money 9
Use of Resources assessment 9

Conclusion 13
Availability of this letter 13
Our overall summary

1 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the findings and conclusions from the audit of the Council and from any inspections that have been undertaken in the last year. The letter includes our review of how well the Council has progressed (our Direction of Travel report) and the auditor's assessment of how well the Council has managed its finances (the Use of Resources scores). These latter components will be an important feed into any future decision regarding the potential for a rescoring of the Council’s Comprehensive Performance Assessment (CPA) category.

2 The report is addressed to the Council. In particular it has been written for councillors, but is available as a public document for stakeholders, including members of the community served by the Council.

3 The main messages for the Council included in this report are as follows.

- The Council’s improvement overall and in priority areas has been inconsistent since our last assessment. There have been delays in the successful implementation of a number of areas detailed in service improvement plans with some targets missed and signs of deterioration in quality of service in some areas.

- Some important improvements for residents have been delivered including improved recycling and quicker turn around of benefits claims. A new Leisure Centre will open in June.

- KPMG issued an unqualified opinion on the Council's 2005/06 accounts and unqualified conclusion on the Council's Use of Resources on 30 September 2006.

- The Council achieved an overall score of 3 (performing well), as in 2005, for its use of resources. The Council improved its score for financial reporting however the score for value for money deteriorated.

- The Council has ‘adequate’ arrangements in place in relation to data quality.

- The Council’s Best Value Performance Plan complies with statutory requirements.

Action needed by the Council

- Ensure that it remains focused on improvement and manages the delivery of its plans effectively.

- Develop its arrangements within the two Use of Resources areas which scored 2, which are Value for Money and Internal Control.

- Develop its data quality arrangements.
How is Wellingborough Borough Council performing?

Wellingborough Borough Council was assessed as Excellent in the Comprehensive Performance Assessment carried out in 2004. These assessments have been completed in all district councils and we are now starting to update them, through an updated corporate assessment, in councils where there is evidence of change. The following chart is the latest position across all district councils.

![Figure 1: Overall performance of district councils in CPA](image)

*Source: Audit Commission*

The improvement since last year - our Direction of Travel report

Improving outcomes

The Council’s improvement overall and in priority areas has been inconsistent since our last assessment. During 2005/06 the Council improved in 54 per cent of a basket of Performance Indicators (PI’s) selected by the Audit Commission. This is below the average of 58 per cent for all districts, and the Council is also among the best 25 per cent for only 21 per cent, which is below the average for these PI's.
6 How is Wellingborough Borough Council performing?

6 The Council is improving in waste and recycling. It has introduced wheeled bins across the district, helping to increase the levels of household waste recycled or composted to around 25 per cent. This is above average performance and exceeds the 18 per cent target set by DEFRA. One hundred per cent of the district is served by a kerbside recycling scheme, but the cost of the service has increased due to the investment that has been made to increase recycling rates.

7 Performance in planning is mixed. Performance in development control as measured by performance indicators has deteriorated but the Council has been successful in working with the Highways and Environment Agencies in relation to planning the Wellingborough East development and has put this forward as a Beacon Council bid. Wellingborough is an area targeted by the government for substantial housing and population growth. The scale of growth and interdependencies with other agencies makes planning in the Borough more complex and challenging. Detailed plans for future development and regeneration of the borough have been developed, in conjunction with the North Northamptonshire Development Company, and will be subject to public consultation processes during early 2007. However during 2005/06 the Council processed all types of planning applications more slowly. Performance in processing the small number of major applications fluctuates from year to year, and in 2005/06 from being among the best 25 per cent of performers it is now among the worst. Processing of minor and other applications have both also deteriorated, and the number of successful appeals is increasing. The Council is taking steps to improve performance by increasing rates of delegation but the ability to retain qualified and skilled staff is an issue that impacts on performance.

8 There is improvement in the housing benefits service. The Council is improving in both the speed and accuracy of processing claims, and debt from overpayment is comparatively high. It maintains a robust and effective approach to benefit fraud. Performance in collecting Council Tax and NNDR is also good and improving, although not in paying invoices.

9 The Council continues to invest in sport and leisure facilities for the benefit of the community. A new leisure centre is planned to open in June 2007. The Council has reviewed and changed the management of leisure facilities, which are now managed by a private company.

10 The Council, together with partners, is having little impact in improving community safety but is increasing its focus on neighbourhood management and working with the CDRP to address this. Levels of most types of crime increased during 2005/06, with burglaries, robberies and theft from vehicles now all amongst the worst 25 per cent of similar councils, although theft of vehicles improved slightly. The Council is developing ‘safer community’ teams and has restructured its local neighbourhood management teams. A greater emphasis is being placed on local priorities.
Housing services are not improving according to performance indicators. More homeless people are in temporary accommodation, and the time they spend in bed and breakfast has also increased. Few unfit private sector dwellings have been returned to use or demolished, with performance deteriorating to among the lowest 25 per cent of councils. Performance in enabling affordable housing has fluctuated over the last two years with performance in 2005/06 below average. However the Council is meeting its growth area targets. Tenants have recently voted in favour of the transfer of the Council’s housing stock to a private landlord, and work is ongoing to implement the transfer which is planned for November 2007.

The Council has made slow progress in relation to equality for all citizens and there has been a low level of focus upon delivering improved access to services, with only two thirds of council buildings offering disabled access. It has achieved Level 1 of the Equalities Standard and does not have a clear timetable to achieving Level 2. However the Council has adopted a Disability Equality Strategy, and has improved access to services more generally by making all possible services available electronically.

Value for money is not improving. The Council has maintained a score of 3 - performing well - for its Use of resources assessment but the value for money score has gone down from 3 to 2 - adequate performance. The Council is achieving efficiency savings at above the targeted level, but service quality is not improving.

**Implementing improvement plans**

The Council has clear and detailed plans in place designed to deliver improvement to the community. The Community Plan sets out the vision, aims and ambitions for the district over the period to 2010. Substantial plans are also in place to deliver key initiatives, such as the Masterplan to regenerate the town centre. The Council’s direct involvement in delivering these plans is integrated into its annual Business Plan, which identifies required actions, targets and intended outcomes.

The Council is making acceptable progress in the delivery of its larger-scale development plans, but there have been delays in the successful implementation of a number of areas detailed in service improvement plans. A number of targets at service level have been missed, with signs of deterioration in quality of service in some areas. The Council is taking adequate steps to monitor the progress in delivery of its improvement plans. A longstanding performance monitoring framework is embedded corporately, with regular reports to Councillors, and plans are underway for further enhancements to the system.
How is Wellingborough Borough Council performing?

The Council is investing in capacity to deliver its plans. It has implemented a new management structure and revised its committee system to increase delegated authority. Advisers have been appointed to Councillors to liaise on cross-cutting issues. It uses partnerships effectively. In partnership with neighbouring Councils it works with North Northamptonshire Development Corporation to attract grant to grow and develop the area and deliver the government’s Sustainable Communities Plan. It engages effectively in the Local Area Agreement, and is a member of the Northamptonshire licensing partnership.

However, there are weaknesses in capacity. Sickness levels increased during 2005/06 to among the highest 25 per cent of councils, although the Council is working to make improvements and part-year unaudited information shows some recent success. Vacancies also remain following the restructuring. Capacity in development control has been an area of focus and success will be crucial to the successful implementation of the regeneration and infrastructure development plans. Identified weakness in planning capacity and low performance, are being further affected by a significant reduction in the Planning Delivery Grant.

Service inspections

The Commission has carried out no service inspections in the Council in the last year.
Financial management and value for money

Your appointed auditors, KPMG have separately reported the findings of their audit work within the following reports.

- Report to those Charged with Governance (issued in September 2006).
- Annual External Audit Report 2005/06 (issued in December 2006).

These documents detailed issues arising from their work in the following areas:

- 2005/06 audit of the accounts;
- 2005/06 work on the Authority’s Use of Resources Conclusion;
- 2006/07 audit of the Authority’s Best Value Performance Plan;
- 2006/07 audit of data quality; and
- 2006/07 work on the Authority’s Use of Resources assessment.

The detailed findings are not repeated here, but the headlines are as follows.

- KPMG issued an unqualified opinion on the Authority’s 2005/06 financial statements and an unqualified conclusion on the Authority’s Use of Resources on 30 September 2006.
- The Council was assessed as having ‘adequate’ arrangements in place for ensuring the quality of its data. The Council needs to develop its arrangements for data quality, particularly ensuring that:
  - responsibility for data quality is assigned at a strategic level;
  - a data quality plan is put in place and data quality objectives are cascaded throughout the Council;
  - there is a formal programme of data quality review, and scrutiny by those charged with governance; and
  - there is a formal training programme on data quality.
- The Council’s Best Value Performance Plan complies with statutory requirements.

Use of Resources assessment

The annual Use of Resources assessment evaluates how well authorities manage and use their financial resources. This is the second year that this assessment has been carried out and KPMG’s work has focused on updating their assessment with any changes and improvements to arrangements. The Council was assessed ‘consistently above minimum standards - performing well’ as in 2005 and this score has been maintained for 2006.
These findings are an important component of the CPA framework described above. The Use of Resources score is derived from work across the following themes.

- Financial reporting (including the preparation of the accounts of the Council and the way these are presented to the public).
- Financial management (including how the financial management is integrated with strategy to support council priorities).
- Financial standing (including the strength of the Council's financial position).
- Internal control (including how effectively the Council maintains proper stewardship and control of its finances).
- Value for money (including an assessment of how well the Council balances the costs and quality of its services).

For the purposes of the CPA KPMG have assessed the Council’s arrangements for use of resources in these five areas as follows:

**Table 1** Use of Resources Scores by Theme

<table>
<thead>
<tr>
<th>Theme</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial reporting</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Financial management</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Financial standing</td>
<td>3 out of 4</td>
</tr>
<tr>
<td>Internal control</td>
<td>2 out of 4</td>
</tr>
<tr>
<td>Value for money</td>
<td>2 out of 4</td>
</tr>
<tr>
<td>Overall assessment of the Audit Commission</td>
<td>3 out of 4</td>
</tr>
</tbody>
</table>

*(Note: 1 = below minimum requirement - inadequate performance
2 = at only minimum requirements - adequate performance
3 = consistently above minimum performance - performing well
4 = well above minimum performance - performing strongly)*

The Council's overall score of 3 reflects the fact that it has arrangements in place which are consistently above the minimum standards.

To strengthen this position, the Council should focus on improving its performance in the areas where it has scored 2, and ensure that it maintains its scores of 3. This should take into account the updated criteria for the 2007 assessment.

More detail on these areas is given in the following sections.

**Financial reporting**

The Council's score has improved from 2 in 2004/05 to 3 in 2005/06, having had fewer significant errors in its 2005/06 accounts.
To improve further, the Council would need to put arrangements in place to ensure that:

- its accounts are free from all but trivial errors; and
- working papers which support the accounts are exemplary.

Financial management

Further opportunities for the Council to improve its financial management arrangements include:

- monitoring its financial plans and strategies in terms of how they contribute to the achievement of the Council's corporate objectives;
- ensuring that the Executive team has reviewed its effectiveness and the leadership it provides over financial management, and that appropriate action is taken to address areas of weakness; and
- putting in place, monitoring and reporting performance measures and benchmarking activities which evaluate how its asset base contributes to the achievement of its corporate objectives.

Financial standing

To enhance financial standing, the Council should put arrangements in place to ensure:

- it can clearly demonstrate that members are involved in setting and monitoring challenging financial health indicators and targets, and that there is a good track record of achievement against them; and
- it has identified and reported to members the benefits and opportunity costs of maintaining reserves above its target level.

Internal control

The Council has scored 2 in this area and has not improved from the previous year. There is potential for it to improve its arrangements in several areas, by:

- developing its assurance framework, ensuring it is embedded throughout the Council and ensuring there is training for staff on risk management issues;
- ensuring that adequate governance and financial monitoring arrangements are in place over significant partnerships; and
- developing a strong counter fraud culture, including a risk based programme of proactive counter fraud and corruption work.
Value for money

The Council's score has deteriorated from 3 in 2004/05 to 2 in 2005/06. It is now performing at an ‘adequate’ level. This is to the result of:

- a lack of improvement in several key performance indicators, and deterioration in others; and
- fewer measures indicating good value for money, for example services with above average performance and below average spending.

The Council needs to focus on its arrangements to demonstrate that improved value for money is being achieved, and consider:

- applying benchmarking processes across all services;
- identifying best practice examples from other organisations and adopting them where appropriate;
- identifying and assessing options for improving Value for Money and efficiency;
- developing a ‘balanced scorecard’ approach to demonstrate that cost and performance information is being used to give managers and councillors the opportunity for greater scrutiny and challenge of Value for Money; and
- introducing mechanisms to ensure that policy decisions include an appraisal of whether the costs of the decisions will be commensurate with service delivery, performance and outcomes achieved.
Conclusion

35 This letter has been discussed and agreed with senior officers of the Council. A copy of the letter will be presented at the Scrutiny Committee on 12 June 2007.

36 The Council has taken a positive and constructive approach to our audit and inspection. I would like to take this opportunity to express my appreciation for the Council's assistance and co-operation.

Availability of this letter

37 This letter will be published on the Audit Commission’s website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk) and also on the Council's website.

Mary Perry
Relationship Manager
Purpose of Report

1.1 To report on Internal Audit’s opinion on the overall adequacy and effectiveness of the Council’s internal control environment, with a summary of the audit work undertaken to formulate the opinion.

Executive Summary

2.1 The overall opinion on the internal control environment is based on Consortium Audit’s assessment of the key management arrangements and the internal controls. This Annual Internal Audit Report concludes that overall an ACCEPTABLE level of assurance can be provided.

Proposed Action

3.1 The Committee is invited to recommend that the Annual Internal Audit Report for 2006/2007 be received.

Background

4.1 The CIPFA Code of Practice for Internal Audit in Local Government requires the annual reporting and presentation of the Internal Audit opinion on the Council’s internal control environment.

4.2 The Annual Internal Audit Report assists the Council by providing the following:

   i. An opinion on the overall adequacy and effectiveness of the Council’s internal control environment and any exception to that opinion, together with reasons for the exception.
   
   ii. A summary of the Audit work undertaken to formulate the opinion.
   
   iii. Details of any issue particularly relevant to the preparation of the Council’s Statement of Internal Control for inclusion in the annual final accounts.
   
   iv. Commentary on the compliance with the CIPFA Code of Practice for Internal Audit in Local Government.

4.3 The overall opinion on the internal control environment is based on Consortium Audit’s assessment of the key management arrangements and the internal controls. This is the framework of internal controls required to provide
management with confidence that the main processes put into place to achieve business objectives are:
  i. Adequate and effective for their purpose
  ii. Free from material business risk, both financial and non-financial

4.4 The overall opinion provided can be measured using the following guide:

<table>
<thead>
<tr>
<th>Level of Assurance</th>
<th>Explanation</th>
<th>Business Risk Exposure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full</td>
<td>All Key Controls in Place and working effectively – no exceptions</td>
<td>Minimal</td>
</tr>
<tr>
<td>Substantial</td>
<td>All key controls in place and working effectively – some exceptions</td>
<td>Minimal</td>
</tr>
<tr>
<td>Acceptable</td>
<td>All key controls in place and working effectively. Some reservations in connection with the operational effectiveness of some key controls</td>
<td>Low</td>
</tr>
<tr>
<td>Limited</td>
<td>Not all key controls are in place or are working effectively</td>
<td>Medium</td>
</tr>
<tr>
<td>None</td>
<td>No key controls in place or no key controls are working effectively</td>
<td>High</td>
</tr>
</tbody>
</table>

5 Discussion

5.1 Opinion
  i. Consortium Audit are of the opinion that an overall ACCEPTABLE level of assurance can be provided in connection with the Council’s internal control environment based on the work completed in 2006/2007.
  ii. Appendix A provides a summary of the work completed in connection with the 2006/07 internal audit plan and details the levels of assurance given at each audit.

5.2 Exceptions
  i. Appendix B contains the high risk issues (priority A recommendations) that have been raised and agreed in the reviews undertaken. These exceptions are given for the purposes of highlighting the key areas of risk existing within the Council’s internal control environment. However, these risks are not currently considered to affect the overall level of assurance provided
5.3 **Work Undertaken to Formulate Opinion**

i. A summary of work completed to date in connection with 2006/07 is attached as Appendix A.

ii. During the year Consortium Audit has provided the Head of Financial Services and this committee with periodic updates in connection with work completed. The opinion on the internal control environment of the Council has been solely formulated on the reports issued and work undertaken.

iii. The planned audit work was subject to review during the 2006/07 so that emerging risks associated with changes in business activities could be considered. Where the plan was amended it was in discussion and agreement with the Head of Financial Services.

5.4 **Factors Affecting the Work Undertaken**

i. For the first time since the Consortium was founded, there were no significant factors affecting the work undertaken.

5.5 **Compliance with Cipfa Code of Practice**

i. The CIPFA Code seeks to provide a framework within which Internal Audit can operate. It comprises of Internal Audit, a code of ethics and specific organisational and operational standards.

ii. During 2006/2007 we formally reviewed our compliance with the Code and our conclusion was that we are broadly compliant. Our self assessment has been submitted to the External Auditors, KPMG, and we are awaiting feedback from them.

iii. The Code has been recently revised and as such we will carry out a further assessment during 2007/2008 to determine continuous compliance.

6 **Legal Powers**

6.1 Internal Audit is a statutory function as detailed in the following:

i. Audit and Accounts Regulations 2003 (England).


7 **Financial and value for money implications**

7.1 There are no direct financial implications as a result of this report. Value for money is a consideration integral to the audit requirement.
8  Risk analysis and implications

<table>
<thead>
<tr>
<th>Nature of risk</th>
<th>Consequences if realised</th>
<th>Likelihood of occurrence</th>
<th>Control measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Risk dependant on activity subject to audit in audit plan.</td>
<td>There could be fraud, financial or reputational loss to the Council.</td>
<td>Varies depending upon nature of risk.</td>
<td>Sound internal control and management processes including regular monitoring and review of audit reporting.</td>
</tr>
</tbody>
</table>

8.1  Implications for Resources
i. There are no implications on resources as a result of this report.

8.2  Implications for Stronger and Safer Communities
i. There are no implications for stronger and safer communities as a result of this report.

8.3  Implications for Equalities
i. There are no implications regarding equalities as a result of this report.

9  Author and Contact Officer
Rob Wilton – Head of Financial Services, ext 1650
Kim Phillips – Audit Manager, Consortium Audit, ext 1671
Lisa Beddie – Principal Auditor, Consortium Audit, ext 1671

10 Consultees
Not applicable

11 Background Papers
i. Internal Audit Plan
ii. Internal Audit Files and Reports
iii. CIPFA Code of Practice Compliance Assessment
iv. CIPFA Code of Practice
### Core Financial Systems:

<table>
<thead>
<tr>
<th>Audit Description</th>
<th>Level of Assurance</th>
<th>Current Audit Status</th>
<th>Summary of Audit Recommendations</th>
<th>Additional Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A</strong> Core Financial Systems:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting Systems</td>
<td>Substantial</td>
<td>Complete</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Cashiers &amp; Banking</td>
<td>Acceptable</td>
<td>Complete</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
<td>Acceptable</td>
<td>Complete</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Council Tax</td>
<td>Acceptable</td>
<td>Complete</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Fixed Assets &amp; Capital Accounting</td>
<td>Limited</td>
<td>Complete</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Housing Benefits</td>
<td>Substantial</td>
<td>Complete</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Housing Rents</td>
<td>Acceptable</td>
<td>Complete</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>NNDR</td>
<td>Substantial</td>
<td>Complete</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td>Limited</td>
<td>Complete</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Sundry Debtors</td>
<td>Acceptable</td>
<td>Complete</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Treasury Management</td>
<td>Acceptable</td>
<td>Complete</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

### Fundamental Systems - Other:

<table>
<thead>
<tr>
<th>Audit Description</th>
<th>Level of Assurance</th>
<th>Current Audit Status</th>
<th>Summary of Audit Recommendations</th>
<th>Additional Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>B</strong> Fundamental Systems - Other:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Anti Fraud and Corruption Arrangements</td>
<td>Acceptable</td>
<td>Complete</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Computer Audit</td>
<td>Partially Complete</td>
<td></td>
<td>4 audit reviews undertaken. Draft reports issued.</td>
<td></td>
</tr>
<tr>
<td>Corporate Governance Arrangements</td>
<td>Substantial</td>
<td>Complete</td>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>

21
<table>
<thead>
<tr>
<th>Audit Description</th>
<th>Level of Assurance</th>
<th>Current Audit Status (Complete / Partially Complete)</th>
<th>Summary of Audit Recommendations</th>
<th>Additional Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Priority A Made</td>
<td>Priority A Agreed</td>
</tr>
<tr>
<td>Fraud – NFI</td>
<td>Substantial</td>
<td>Complete</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Procurement</td>
<td>Acceptable</td>
<td>Complete</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Contract Audit</td>
<td></td>
<td>Complete</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance &amp; Claims</td>
<td>Acceptable</td>
<td>Complete</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Risk Management Arrangements</td>
<td>Limited</td>
<td>Complete</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>C</td>
<td>Service Specific:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Communications - Management Arrangements</td>
<td>Acceptable</td>
<td>Complete</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Section 106 Arrangements</td>
<td>Limited</td>
<td>Complete</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Security and Caretaking</td>
<td>Limited</td>
<td>Complete</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Travel Concessions</td>
<td>Substantial</td>
<td>Complete</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Recruitment &amp; Selection</td>
<td>Acceptable</td>
<td>Complete</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Waste Collection and Recycling</td>
<td>Substantial</td>
<td>Complete</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>D</td>
<td>Risk Register - Corporate:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Continuity – 1st review</td>
<td>Limited</td>
<td>Complete</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Business Continuity – 2nd review</td>
<td>Acceptable</td>
<td>Complete</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Housing Voids</td>
<td>Substantial</td>
<td>Complete</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>E</td>
<td>Other Internal Audit</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit Description</td>
<td>Level of Assurance</td>
<td>Current Audit Status (Complete / Partially Complete)</td>
<td>Summary of Audit Recommendations</td>
<td>Additional Comments</td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>--------------------</td>
<td>-----------------------------------------------------</td>
<td>----------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Priority A Made</td>
<td>Priority A Agreed</td>
</tr>
<tr>
<td>Audit Planning &amp; Risk Assessment</td>
<td>N/A</td>
<td>Complete</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>CIPFA Code of Compliance Assessment</td>
<td>N/A</td>
<td>Complete</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Productive Management</td>
<td>N/A</td>
<td>Complete</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Follow up of previous year recommendations</td>
<td>N/A</td>
<td>Partially Complete</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>
## Appendix B

### Details of Priority A Recommendations

<table>
<thead>
<tr>
<th>Audit Area</th>
<th>Recommendation Made</th>
<th>Risk</th>
<th>Management Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Creditors</td>
<td>Exception reports produced for creditors from Powersolve are reviewed and evidenced by senior management</td>
<td>Possible fraud.</td>
<td>As agreed by the auditor that most exception reports are too large to review and have been suppressed as a result. It is agreed that the Procurement Support Officer will investigate the possibility of producing more user friendly reports based on the parameters used for filtering the NFI Creditor data matches, including duplicate payments.</td>
</tr>
<tr>
<td></td>
<td>Documentation used to verify the Holding account verification report m11, is produced on Excel spreadsheets.</td>
<td>Error/ waste of staff resources/ loss of data in event of fire</td>
<td>Agreed, the hand written documentation used to verify the Holding account verification report m11 is discontinued.</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>Written procedure notes are produced in accordance with the Authority's financial regulations and policies for the administration of Fixed Assets and issued to all responsible officers</td>
<td>Incorrect information recorded for fixed assets and the authority's final accounts.</td>
<td>Agreed, will produce written procedure notes for the administration of fixed assets.</td>
</tr>
</tbody>
</table>

---

24
<table>
<thead>
<tr>
<th>Audit Area</th>
<th>Recommendation Made</th>
<th>Risk</th>
<th>Management Response</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The Senior Management Accountant checks the calculations on the fixed asset spreadsheet to ensure the correct formulas have been used to calculate capital charges. The reconciliation between the financial ledger and the fixed asset spreadsheet contains a reconciliation balance sheet that is signed and dated by both the Senior Accountancy Assistant (the preparer) and the Head of Financial Services (the reviewer). It also contains all working papers required to complete the reconciliation.</td>
<td>Final Accounts incorrectly stated.</td>
<td>Agreed, the Senior Accountancy Assistant to reanalyse the fixed asset spreadsheet, sorting interest rates by type and checking totals.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Final accounts mis-stated.</td>
<td>Agreed, the reconciliation contains a reconciliation balance sheet that is signed and dated by both the Senior Accountancy Assistant (the preparer) and the Head of Financial Services (the reviewer). It also contains all working papers required to complete the reconciliation.</td>
</tr>
<tr>
<td>Housing Rents</td>
<td>All declaration of interest forms should be revisited to request officers to record specific and potential interests. All declarations should be updated for the new financial year by all officers. IT/Housing Managers should inform the Housing Administrator promptly, via e-mail, of any starters/leavers of the Council or job changes within teams.</td>
<td>Officers may make decisions which conflict with personal/private relationships.</td>
<td>Agreed. Staff should not have access to system without such a signed declaration. This is to be renewed annually and new staff must sign before initial access is granted by Systems Administrator.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unauthorised access through accounts that should have been disabled.</td>
<td>Agreed. Notification to be included in staff exit processes.</td>
</tr>
<tr>
<td>Payroll</td>
<td>Written authorisation is produced for</td>
<td>Unauthorised access to the payroll</td>
<td>Agreed, Head of Financial Services</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>-------------------</td>
<td>--------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>all officers who have access to the payroll system giving their access and security level. There is evidence produced of management review of access.</td>
<td>system leading to possible fraud.</td>
<td>to produce current statement of access and amend as required.</td>
</tr>
<tr>
<td></td>
<td>Payroll circulates a report every month to the departments that lists all the starters and leavers in that month, they are then returned and actioned.</td>
<td>Unauthorised/ghost employees on the payroll.</td>
<td>Agreed, starters and leavers details will be circulated as before.</td>
</tr>
<tr>
<td></td>
<td>Personal data must be held securely. In the case of manual data this should be either in filing cabinets, locked cupboards or rooms with access restricted to named individuals or categories of individual only.</td>
<td>Non compliance with the Data Protection Act. Does not conform to the Councils Information Management Policy, Statement of Policy 1.3 Loss of sensitive documentation leading to public embarrassment.</td>
<td>Agreed, adequate security arrangements will be provided for the Payroll office and the archived filing.</td>
</tr>
<tr>
<td></td>
<td>Copies of all returns made to the Inland Revenue must be retained on file.</td>
<td>Failure to complete returns could result in financial penalty to the authority.</td>
<td>Agreed, will retain all Inland Revenue returns on the monthly files.</td>
</tr>
<tr>
<td>Treasury Management</td>
<td>All loans are prepared and reviewed by the Senior Accountancy Assistant and the Accountancy Assistant. The officer reviewing the loan ensures the organisation borrowing limits are not exceeded.</td>
<td>Unauthorised loans are granted.</td>
<td>Audit recommendation is not feasible as all deals are conducted by phone. Staff have been reminded to be more vigilant.</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>-------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Fraud NFI</td>
<td>The following to be included in all future annual rent increase letters: \nWe advise tenants that the data held by the authority in respect of your housing tenancy will be used for cross system and cross authority comparison purposes for the prevention and detection of fraud. \nThe following to be included on all future housing tenancy application forms: \nTenancy data will be provided to the Audit Commission for National Fraud Initiative purposes, and will be used for cross system and cross authority purposes for the prevention and detection of fraud.</td>
<td>Not compliant with the Data Protection Act</td>
<td>A disclaimer is to be included with the quarterly rent statement letters.</td>
</tr>
<tr>
<td>Procurement</td>
<td>Any future contracts where EU regulations concerning the OJEU notice procedures are involved the correct procedures are adhered to.</td>
<td>Financial penalty and embarrassment to the council if an objection had been raised.</td>
<td>Noted and agreed. In this instance, the contract had to be let on 6 June or the Council would have been without insurance cover.</td>
</tr>
<tr>
<td>Insurance &amp;</td>
<td>Fully documented procedures for the</td>
<td>A lack of documented procedures</td>
<td>Agreed that fully documented</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>------------------</td>
<td>--------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Claims</td>
<td>insurance function are produced.</td>
<td>increase the risk of information being inaccurately processed and financial regulations being overlooked.</td>
<td>procedures for the insurance function are produced by December 2006.</td>
</tr>
<tr>
<td>Risk Management</td>
<td>Meetings of the Corporate Risk Management Group are held at regular intervals through the year.</td>
<td>Inability to drive forward progress needed on risk management.</td>
<td>Agreed. The Corporate Risk Management Group is intended to meet quarterly. A meeting took place in October but was poorly attended. However, the opportunity was taken at that meeting to review alternative approaches to the structure and functionality of the Corporate Risk Register with the Council’s external risk adviser. The outcome of this review has been used in the development of proposals for the Council’s Business Improvement Project. The need to revitalise the Corporate Risk Management Group is recognised and a schedule of meetings of the group has been prepared.</td>
</tr>
<tr>
<td>Risk Management</td>
<td>The Management Action Plan is monitored and updated on a quarterly basis to enable accurate progress to be reported to the Corporate Risk Management Group.</td>
<td>Unable to verify implementation of the actions required to minimise the risks.</td>
<td>Agreed. Whilst activity aimed at formally updating the Corporate Risk Register has not progressed to its conclusion, risk management activities continue to be carried out. All reports presented to a Committee</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>------------</td>
<td>---------------------</td>
<td>------</td>
<td>---------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>of the Council continue to address risks explicitly and risk is one of the factors that inform decisions over approving capital projects.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>In addition, risk management has been included as an integral element of the planning and reporting framework developed as part of the recently completed performance management project.</td>
</tr>
<tr>
<td>Section 106 Arrangements</td>
<td>A list of standard items which will apply to all developments should be drawn up with a supplementary prioritised list for other items (with Member input). There needs to be greater control by the Case Officer as to what is asked of in the S106 re: viability and suitability.</td>
<td>Maximum revenue may not be generated.</td>
<td>Not fully agreed – there are standard s106 items which have been set out in the SPG ‘Planning Obligations’. There has also been a large amount of work developed from the Stanton Cross s106 as to what standard formula or calculations could be used for contributions. Further training and dissemination of this work is required and also a prioritization of these standard items with the input of members. However, each development has to be assessed on its own merits.</td>
</tr>
<tr>
<td></td>
<td>There needs to be an Officer in Development Control responsible for</td>
<td>Loss of revenue.</td>
<td>Agreed – this needs to be highlighted within their Job Description and time set aside to</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>---------------------</td>
<td>---------------------------------------------------------------------------------------</td>
<td>-----------------------------------------------</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>the monitoring of the S106’s. Time should be allocated for them to do this (e.g. a day a month) and then for them to update the database. This Officer will then notify Finance when a trigger is reached so an invoice can be raised. The Council’s Responsible Officers need to allocate time to respond to planning applications/S106. If this does not happen non standard items may be missed from the agreement. S106’s need to be given higher priority within the Council to ensure money coming in is maximised.</td>
<td>Loss of revenue.</td>
<td>undertake this task.</td>
</tr>
<tr>
<td>Security &amp;</td>
<td>The Corporate Risk Management Group ensures the Risk Register is completed and updated.</td>
<td>Out of date policies resulting in loss and embarrassment to the Council.</td>
<td>Agreed – although greater control needs to be exercised by the case officer in relation to the assessment of need and priority.</td>
</tr>
<tr>
<td>Caretaking</td>
<td></td>
<td></td>
<td>Partially Agreed – the s106 process and review has taken considerable management time and focus. Significant effort has been made to negotiate the Stanton Cross s106 and up to £150m in community benefits have been secured. However, more can be done and senior officers in PWG and CMT need to bring the issue into to profile periodically.</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>------------</td>
<td>---------------------</td>
<td>------</td>
<td>---------------------</td>
</tr>
<tr>
<td></td>
<td>When an employee leaves the authority the manager responsible ensures the key is returned to the Facilities Manager. The Personnel Department provides the Facilities Manager with a monthly list of starters and leavers.</td>
<td>Unauthorised access to council buildings.</td>
<td>Keys only to access 5 public offices controlled by Facilities Manager – other buildings managed by occupying service. Some control exists where Facilities or designated key manager for bldg are informed of personnel changes. Senior Managers/Line Managers to be reminded to keep Facilities informed if not returning keys but holding for a new employee. Periodic audit of staff and Members to check key holding records. Agreed, The Personnel Department will provide the Facilities Manager with a monthly list of starters and leavers.</td>
</tr>
<tr>
<td></td>
<td>The dedicated officer responsible for carrying out the evacuation drill at each building maintains a fully detailed written record of when these drills are carried out. A dedicated officer is selected to carry out the evacuation drill and maintain a fully detailed written record at 20 Sheep Street.</td>
<td>Drills not carried out at frequent intervals/staff not aware of procedures for evacuation.</td>
<td>Agreed, Under Regulatory Reform (Fire Safety) Order 2006 Facilities Manager will be day to day duty holder to produce and manage fire safety plan. These actions are embodied in the plan. Logs should already be maintained under current H&amp;S policy etc. Managers/H&amp;S representatives need reminding of requirement to record all drills.</td>
</tr>
<tr>
<td></td>
<td>Written approval from the line</td>
<td>Lack of audit trail regarding issue of</td>
<td>Agreed – incomplete audit trail as</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>------------</td>
<td>--------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>manager is required before the Facilities Manager issues key to a new employee.</td>
<td>keys.</td>
<td>Facilities not necessarily aware of starters and leavers. Managers requested to keep us informed as in 3 above. Request is copied into return from personnel on say monthly basis.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recruitment &amp; Selection</td>
<td>The draft policy should be submitted to the Board as soon as possible and made available to staff. The policy should include the expected turnaround times for documents and other information that departments need to be submit to Personnel.</td>
<td>Staff may not be aware of the current process for recruitment and inconsistent practices may be applied. Legislation may not be complied with.</td>
<td>Agreed. Should be in a position to present this to the Management Team by the end of December 2006.</td>
</tr>
<tr>
<td></td>
<td>All posts including fixed term/temporary should have evidence of authorisation to recruit.</td>
<td>No evidence of management approval and therefore no assurance that the budget is available.</td>
<td>Agreed. Administration problem - authorisation to recruit is obtained in all cases. However, need to ensure that evidence is held on every file.</td>
</tr>
<tr>
<td>Business Continuity – 1st review</td>
<td>The business continuity plan previously provided to internal audit should be used as the basis for the current plan. It should be reviewed and amended to take in to account any staffing or structural changes, and key staff named in the plan (as well as all senior management) should be made aware of it.</td>
<td>Work previously carried out may be duplicated, thus wasting resources.</td>
<td>Agreed. It remains the intention for the new framework (which will be derived from the current BCM plan) to be available in December 06. The BCM plan will then be developed to take account of the new framework and the outcomes of further audit testing. The amended plan will then be</td>
</tr>
<tr>
<td>Audit Area</td>
<td>Recommendation Made</td>
<td>Risk</td>
<td>Management Response</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>The risk assessment used as the basis for the BCM plan produced in 2005 should be located and used as the basis for any future reviews and amendments. If this cannot be located, a new internal risk register should be completed and reviewed on an annual basis. Any changes should then be incorporated in to the BCM plan.</td>
<td>The BCM plan may become out of date if emerging risks are not identified. The plan may therefore be ineffective in the event of an emergency</td>
<td>Agreed.</td>
</tr>
</tbody>
</table>
BOROUGH COUNCIL OF WELLINGBOROUGH

AGENDA ITEM 7

Scrutiny Committee 12 June 2007

Report of the Policy & Democratic Services Manager

BVPI SURVEY – 2006

1 Purpose of Report

To present the findings of the BVPI survey carried out in autumn 2006 and to consider how the information should inform council policy in future.

2 Executive Summary

2.1 Over 50% of people responding to the survey report that the council is making the area a better place to live, a safer place, a cleaner and greener place.

2.2 When asked about the changes in the council’s performance over the last three years:
   - 55% of people think that the performance of the Council has broadly stayed the same.
   - 8% of people think that the performance of the Council has got better
   - 15% of people think that the performance of the Council has got worse

2.3 52% of people expressed overall satisfaction with the performance of the Council

3 Proposed Action

3.1 That the report of the BVPI survey be received;

3.2 That information about residents’ concerns about local quality of life be used to inform policy making and action planning.

4 Background

4.1 The BVPI survey work was commissioned jointly between all the Northamptonshire authorities to optimise value for money; Isos MORI won the tender exercise. Some additional quality of life questions were asked from a set of discretionary questions issued with the Guidance.

4.2 Surveys have also been carried out of benefits applicants and planning applicants on the same basis, but procured individually and carried out by CWA consultancy.
5 Discussion

During the autumn of 2006 approximately 1,100 local people were invited to complete a survey of the Council’s performance across a range of services. Some of the key points emerging are summarised below.

The Borough generally

Residents identified the top five issues for their area as being:

- Crime
- Health services
- Clean streets
- Affordable decent housing
- Education

When asked what things they wanted to see improved the following issues came top:

- Repair to roads and pavements
- Crime
- Clean streets
- Activities for teenagers
- Traffic congestion

Over 69% of respondents were satisfied with the local area as a place to live but identified particular problems with:

- Parents not taking responsibility for their children
- Poor levels of respect and consideration for others
- Drug dealing
- Litter
- Teenagers
- Vandalism and graffiti

By contrast the following issues were not identified as big problems:

- Noisy neighbours
- Abandoned cars
- Drunk and rowdy behaviour

55% of respondents regarded the area as a place where people can get on well together.

Services

Respondents’ preferences for contacting the council were:

- 44% telephone
Most people contacting the Council felt that it was relatively easy to contact the Council, find right person to deal with and were satisfied with the outcome they received. However around 15% were dissatisfied with our performance in these respects.

Whilst most people think they are treated fairly by the Council we were perceived to be remote and impersonal.

Fairly high levels of satisfaction were expressed with:
- Waste collection
- Recycling and recycling facilities
- Parks and open spaces

More moderate levels of satisfaction were expressed for sports and leisure facilities and events.

6 **Legal Powers**

7 **Financial and value for money implications**
7.1 There are no financial implications. The costs of the survey were met from budgets during 2006/07. Use of the survey results informs policy and budget setting and enables resources to be directed more effectively and thus strengthens value for money.

8 **Risk analysis and Implications**

<table>
<thead>
<tr>
<th>Nature of risk</th>
<th>Consequences if realised</th>
<th>Likelihood of occurrence</th>
<th>Control measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council adopts policies that do not meet the needs of local people</td>
<td>Ineffective policies and wasted efforts; community needs not met</td>
<td>Unlikely</td>
<td>Appropriate use of survey data to inform decision making</td>
</tr>
</tbody>
</table>

8.1 **Implications for Resources**
There are no resources or property implications.

8.2 **Implications for Stronger and Safer Communities**
The survey data indicates local people’s concerns as to quality of life and the factors that influence this.

8.3 **Implications for Equalities**
The survey is helpful to understanding the impact of the Council’s activities on different groups in the community. This however is limited by small sample sizes if the return is broken down too much.

9 **Author and Contact Officer**
10 Consultees
Corporate Management Team

11 Background Papers
None