

EAST AYRSHIRE COUNCIL

CORPORATE GOVERNANCE COMMITTEE – 14 APRIL 2005

THE AUDIT OF BEST VALUE AND COMMUNITY PLANNING AUDIT TIMETABLE

Report by Depute Chief Executive/Executive Director of Corporate Support

1. PURPOSE OF REPORT

- 1.1 To advise the Committee of Audit Scotland's timetable for conducting the audit of Best Value and Community Planning within the Council during 2005/06 and to advise of the preparations currently being made by Officers.

2. BACKGROUND

- 2.1 A report to the Corporate Governance Committee of 16 November 2004 advised that the Council had been selected by the Accounts Commission to participate in the full Audit of Best Value in Year 2 of its programme (2004/05).
- 2.2 Committee agreed that the management of this process would be considered by the Corporate Management Team.
- 2.3 An outline programme has been prepared by Audit Scotland for the conduct of the Best Value and Community Planning Audit and the Corporate Management Team has agreed actions to ensure that the Council is well placed to respond to the requirements of the audit.

3. AUDIT SCOTLAND OUTLINE PROGRAMME

- 3.1 Audit Scotland has indicated that the programme it has prepared for the Best Value and Community Planning Audit may vary slightly nearer the time. However, as things currently stand, the following table provides the key dates the Council should now be working towards:-

STAGE	DESCRIPTION	PLANNED DATES
START	Initial Meetings with Members and Senior Officers	w/c 10 October 2005
SUBMISSION	Submission and presentation by Council	w/c 28 November 2005
DETAILED AUDIT	BV Audit team on-site conducting interviews	w/c 16 January - w/c 13 February 2006
REPORT	Report ready for consideration by the Accounts Commission	w/c 20 March 2006

- 3.2 As agreed previously, the Corporate Management Team is the central point of co-ordination and planning for the Best Value Audit. This is considered essential given the corporate nature of the Audit and the importance to the Council as a whole of matching up to the challenges of the Audit. The Corporate Management Team will also oversee the preparation of the Council's submission to Audit Scotland, prior to approval by Committee.
- 3.3 The following provides an indication of the key stages, anticipated timescales and current progress for the drafting of the Council's Best Value and Community Planning submission:-

STAGE	TIMESCALE	PROGRESS
Desktop review against Scottish Executive and Audit Scotland requirements/guidance	February – Mid March 2005	Corporate Management Team meeting of 16/3/05 considered priority areas for consideration in preparation for Audit. Corporate Management Team of 21/3/05 considered presentations from all departments on the outcome from their desktop reviews
Update report to Corporate Management Team	End of March 2005	Scheduled for 6 April 2005 meeting of the Corporate Management Team
Report on timetable for Audit and update on Officer preparations	Corporate Governance Committee 14 April 2005	Forms the subject of this report
Discussion item at Community Planning Partners, Chief Officers' Planning Event	21 April 2005	Best Value/Community Planning Audit to be included on the agenda (on target)
Discussion item at Extended Corporate Management Team	11 May 2005	Best Value/Community Planning Audit to be included on the agenda (on target)
Report to Corporate Management Team	End of June 2005	On target
Final draft report to Corporate Management Team	July/August 2005	On target
Report to Corporate Governance Committee	29 September 2005	On target

- 3.4 Whilst it is anticipated that the major task of co-ordinating the Council's Best Value and Community Planning submission will be undertaken by the Corporate Development and Communication Section within the Department of Corporate Support, significant input will be required from all departments. In order to ensure proper co-ordination of this input, Executive Directors have nominated Departmental Co-ordinators to provide assistance in the preparation of the Council's submission.

- 3.5 In addition to the need for a planned approach to the preparation of the Council's Best Value and Community Planning submission to Audit Scotland, consideration also has to be given to the need for and nature of Officer and Member briefings/training to facilitate full engagement in the Audit process. This is particularly important in light of the emphasis placed by Audit Scotland on Member involvement generally in Best Value, and particularly so given the direct involvement of Officers and Members through interviews and meetings with the auditors in the course of undertaking the Audit.
- 3.6 It is, therefore, necessary that options be looked at to ensure the most effective means of engaging Officers and Members in the Best Value Audit process in the lead up to the Audit and specifically to ensure that we are best prepared to respond to the challenges of the Audit. This will form an important aspect of considerations on this matter by the Corporate Management Team.

4. FINANCIAL IMPLICATIONS

- 4.1 None arising directly from this report.

5. POLICY AND LEGAL IMPLICATIONS

- 5.1 The Audit of Best Value and Community Planning assesses compliance of councils and Community Planning Partners against the requirements of The Local Government in Scotland Act, 2003 and associated Statutory Guidance and Regulations.
- 5.2 The steps highlighted within this report will ensure that the Council has a planned approach to the preparation of its submission to the Audit Team.

6. RECOMMENDATIONS

- 6.1 The Corporate Governance Committee is asked to:-
- (i) note the Audit Scotland timetable for undertaking the Council's Best Value and Community Planning Audit as detailed at Paragraph 3.1 of the report;
 - (ii) note the Officer preparations under way and the current progress as highlighted at paragraph 3.3 of the report;
 - (iii) agree to receive further reports on this important matter; and
 - (iv) otherwise note the terms of this report.

Elizabeth Morton
Depute Chief Executive/Executive Director of Corporate Support

23 March 2005

LIST OF BACKGROUND PAPERS

Audit Scotland's timetable on Councils to be Audited in the Second Phase in the Programme of Best Value/Community Planning Audits.

Anyone wishing any further information should contact Elizabeth Morton, tel (01563) 576001, or John Clayton, tel (01563) 576165.