

Date: 26 April 2006

TO: All Members of the Executive  
FOR ATTENDANCE

TO: All Other Members of the Council  
FOR INFORMATION

Dear Sir/Madam

Your attendance is requested at a meeting of the **EXECUTIVE** to be held in the **GUILDHALL, ABINGDON** on **Friday, 5th May, 2006** at **2.30 pm.**

Yours faithfully

Terry Stock  
Chief Executive

Members are reminded of the provisions contained in Part 2 of the Local Code of Conduct, and Standing Order 34 regarding the declaration of Personal and Prejudicial Interests.

## **A G E N D A**

### **Open to the Public including the Press**

A large print version of this agenda is available. Any background papers referred to may be inspected by prior arrangement. Contact Steve Culliford, Democratic Services Officer on telephone number (01235) 540307.

### **Map and Vision**

(Page 8)

A map showing the location of the venue for this meeting, together with a copy the Council Vision are attached.

### **STANDING ITEMS**

#### **1. Apologies for Absence**

To receive apologies for absence.

**2. Minutes**

To adopt and sign as a correct record the minutes of the meeting of the Executive held on 21 April 2006, (previously circulated).

**3. Declarations of Interest**

To receive any declarations of Personal or Personal and Prejudicial Interests in respect of items on the agenda for this meeting.

In accordance with Part 2 of the Local Code of Conduct and the provisions of Standing Order 34, any Member with a personal interest must disclose the existence and nature of that interest to the meeting prior to the matter being debated. Where that personal interest is also a prejudicial interest, then the Member must withdraw from the room in which the meeting is being held and not seek improperly to influence any decision about the matter unless he/she has obtained a dispensation from the Standards Committee.

**4. Urgent Business and Chair's Announcements**

To receive notification of any matters which the Chair determines should be considered as urgent business and the special circumstances which have made the matters urgent, and to receive any announcements from the Chair.

**5. Statements and Petitions from the Public Under Standing Order 32**

Any statements and/or petitions from the public under Standing Order 32 will be made or presented at the meeting.

**6. Questions from the Public Under Standing Order 32**

Any questions from members of the public under Standing Order 32 will be asked at the meeting.

**7. Referral under the Overview and Scrutiny Procedure Rules or the Budget and Policy Framework Procedure Rules**

**8. Referrals from the Overview and Scrutiny Committees and Other Committees**

**9. Items Deferred from the Previous Meeting**

**10. Financial Monitoring**

Members are requested to consider any significant budget variances and any requests for virement or permanent budget adjustment.

**KEY DECISIONS**

**11. Forward Plan**

(Pages 9 - 12)

To receive the Forward Plan containing Executive decisions to be taken from May to August 2006.

Recommendation

that the Forward Plan be received.

**OTHER MATTERS**

**12. Audit and Inspection Plan 2006/07**

(Pages 13 - 34)

To receive the Audit and Inspection Plan 2006/07 and agree a formal response to the Audit Commission.

**13. Best Value Review**

(Pages 35 - 37)

To receive and consider report 283/05 of the Strategic Director.

Introduction and Report Summary

On the 3<sup>rd</sup> March 2006 the Executive resolved that 2 Best Value Reviews (BVR) should be carried out during 2006-07:

- A cross cutting review around the Vale Strategic Partnership and other partnership arrangements
- A review of the White Horse Leisure and Tennis Centre

It was proposed that further service reviews would be considered once the new senior management structure was in place. The Executive resolved that a further report identifying appropriate service reviews be submitted as soon as practicable. This report proposes that a further 4 service reviews be added to the review programme and cover the next 2 years.

The Contact Officer for this report is Robert Woodside, Principal Performance Management Officer (01235 520202 ext 499).

Recommendations

That the Executive approves the additional service Best Value Reviews detailed in section 5:

- a) *Housing Services*
- b) *Environmental Health*
- c) *Building Control*
- d) *Human Resources*

**14. Oxfordshire's Waste Strategy**

(Pages 38 - 40)

To receive and consider report 284/05 of the Strategic Director.

Introduction and Report Summary

The Oxfordshire Waste Partnership (OWP) has commissioned work to develop a future waste collection and disposal strategy. The Partnership recently met with the Leaders and Chief Executives to agree the next steps in establishing a Waste Strategy.

This report summarises the way forward for Oxfordshire and highlights the implications for this District Council.

Recommendations

Members are requested to note the position and endorse the agreement made at the OWP meeting on 7<sup>th</sup> April 2006.

that authority be delegated to the Chief Executive, in consultation with the Executive Portfolio holder for Waste Management, to agree and implement the public engagement consultation exercise.

**15. Planning Delivery Grant**

On the 30<sup>th</sup> March the Office of the Deputy Prime Minister announced details of the Planning Delivery Grant award to Planning Authorities in 2006/7. In total £135m is being made available to support planning services through the financial year and, as in previous years, the funding is to enable local authorities to improve their planning resources and introduce the changes the Government is bringing in as part of its programme to reform planning. Planning Delivery Grant is not ring-fenced but local authorities are expected to invest the money in their planning services, as future grant award will depend on performance improvement. To encourage this investment, 25% of each local authority's 2006/7 grant will be tied to capital expenditure.

Details released on 30<sup>th</sup> March indicate that the Vale Council will receive a total of £258,770 in Planning Delivery Grant this year, made up as follows:

£ 67,248	for development control performance
£ 14,652	for online planning capabilities
£124,093	for housing consideration
£ 52,525	for plan making performance
£ 252	upward adjustment

A further report will be made to the Executive in due course seeking authority to commit the award money, together with the balance of uncommitted grant from previous awards, following discussion of spending options with the Planning Portfolio holder.

**16. Swindon Local Plan - Proposed Modifications**

(Pages 41 - 44)

To receive and consider report 285/05 of the Strategic Director.

Introductions and Summary

Swindon Borough Local Plan proposed modifications were published 22 February with any comments requested by 5 April. In order to meet this timetable, objections to a number of the modifications were duly submitted by officers on the basis that when the Executive had considered the relevant modifications, any additional views would be forwarded to Swindon Borough.

The objections submitted by the officers related to the proposed modifications to designate a new 25 ha area for employment land to the east of the A419 and south of the A420. In summary, the objections were on the grounds that this additional area of employment land;

- a) would result in an over-supply of employment land in the local plan period,
- b) would pre-empt and prejudice the Regional Spatial Strategy, which is the proper context through which development east of Swindon should be progressed, and
- c) that the way in which the designation has been formulated is not easily understood, lacks certainty and does not demonstrate how the strategy of the local plan will be implemented in practical terms.

Recommendation.

*That the Executive considers the report's conclusions in section 8 and, subject to any additional comments that the Executive may wish to make, confirms these conclusions as the Vale Council's objections to the Swindon Borough Local Plan 2011 Proposed Modifications.*

**17. Capital Monitoring Report Whole Council**

(Pages 45 - 48)

To receive and consider report 286/05 of the Head of Asset Management.

**Introduction and Report Summary**

This report forms part of the continuing provision of financial information to allow Members to review the performance of their services. The report shows the capital expenditure in 2005/06 (subject to audit) on projects in the agreed capital programme and requests budget carry-forward where necessary.

The contact officers for this report are Steve Lawrence, Head of Asset Management (01235 520202 ext. 321) or the responsible officer for each scheme as indicated.

**Recommendations**

- (a) *That Members note the expenditure on capital projects in the financial year 2005/06*
- (b) *That Members agree the revised expenditure profile for capital projects and carry-forward of budgets to 2006/07 (net total £472,220) as shown in Appendix A.*

**18. Limborough Road, Wantage - Compulsory Purchase Order**

(Page 49)

(Wards Affected: Wantage Charlton)

The main portion of the Limborough Road Redevelopment project is proceeding to plan. Preliminary works by way of site investigation have already been largely completed. Phase II of this scheme necessitates a number of further legal interests in land comprising this phase of the development to be acquired. As a consequence, negotiations have been conducted by Master Property Trading Ltd to purchase the remaining interests that comprise the Phase II development land. In the main those negotiations have been largely successful, with agreement for the acquisition of a number of interests being obtained. There remains, however, at least one interest for which no agreement has been reached.

In order to bring a higher degree of certainty to delivery of Phase II, acquisition of all interests required to facilitate the development will be required. Because the negotiated settlement route has not produced all of the agreements necessary to facilitate development, it is now considered appropriate to place before this Council an option which would allow acquisition to proceed. Essentially this will require that a Compulsory Purchase Order be made which, if approved by the Confirming Authority, will enable all those legal interests to be acquired by compulsory acquisition.

A request was received from Bushbuy Ltd, the project managers for the development, for this Council to consider making preparations for the making of a Compulsory Purchase Order to facilitate Phase II of the Limborough Road Development. This request was considered by the Executive in November 2005 with approval being given for Requisition for Information Notices being dispatched to all known parties with a compensatable legal interest. This exercise was completed by January 2006.

The developer has now made a further request that this Council makes the relevant Compulsory Purchase Order in order to provide certainty to delivery of Phase II of the overall project.

This Council is obligated under the Development Agreement to use its reasonable endeavours to make such an order. However any decision is within the absolute discretion of this Council. On the basis that negotiations have now reached a point whereby all agreements which can be made have been completed without a CPO being made, it is now considered appropriate that consideration is given to the making of a CPO. This would then allow such steps to be taken to progress confirmation of the Order and thus be consistent with this Councils support of the development at Limborough Road.

The site in its entirety is identified in outline in red on the attached plan. Within the site boundary it is proposed that all required interests be acquired. The developer has confirmed the red lined site as being the precise extent of the land required to facilitate Phase II. As a consequence this site now forms the identified land that it is proposed is subject to the Compulsory Purchase Order.

It is the belief that due to the failure of a negotiated settlement for all legal interests that a compelling case which is in the public interest now exists. It is therefore proposed that under The Acquisition for Land Act 1981 as amended by the Planning and Compulsory Purchase Act 2004 that the relevant order be sought to facilitate Phase II of the Limborough Road development.

Once the CPO has been made the statutory process will governing the procedure of implementation will commence. The initial steps will be to notify all known persons with an interest via a notice being served on them, together with a public announcement in the local press inviting representations/objections to be made within 21 days.

Master Property Trading will bear all reasonable costs and expenses including fees, disbursements and compensation in relation to the CPO.

#### Recommendation

*that this Council confirm the making of a Compulsory Purchase Order to encompass all land and legal interests which exist within the red lined site as identified by Plan A.*

### **19. Internal Audit Plan – 2005-06 Out-turn**

**(Pages 50 - 52)**

To receive and consider report 287/05 of the Strategic Director.

#### Introduction and Report Summary

This report summarises the out-turn of the 2005/06 Internal Audit Plan, and provides a summary of all assignments completed from the 2005/06 plan, and all unplanned assignments carried out.

This report also highlights any unactioned Internal Audit reports, i.e. those where the Action Plan containing our recommendations has not been returned to Audit with the proposed corrective actions.

This report serves as the Annual Report on Internal Audit, as required by the CIPFA Code. (Chartered Institute of Public Finance and Accountancy - Code of Practice for Internal Audit in Local Government in the United Kingdom).

The Contact Officer for this report is Sam Turner, Assistant Director (Audit), Tel: 01235 547615.

#### Recommendations

*To note the content of the report.*

**20. Exclusion of the Public, including the Press**

The Chair to move that in accordance with Section 100A(4) of the Local Government Act 1972, the public, including the press, be excluded from the remainder of the meeting to prevent the disclosure to them of exempt information, as defined in Section 100(I) and Part 1 of Schedule 12A, as amended, to the Act when the following items are considered:-

- Item 21 Minutes  
(Category 1 - Information relating to any individual.)  
(Category 3 - Information relating to the financial or business affairs of any particular person (including the authority holding that information.)
  
- Item 22 Internal Audit Plan - 2005/06 Out-turn  
(Categories 1 and 3)
  
- Item 23 Property Matters  
(Category 3)

**EXEMPT INFORMATION UNDER SECTION 100A(4) OF THE LOCAL GOVERNMENT ACT 1972**

**STANDING ITEMS**

**21. Minutes**

To adopt and sign as a correct record the Exempt minutes of the meeting of the Executive held on 7 April 2006, (previously circulated).

**OTHER MATTERS**

**22. Internal Audit Plan – 2005-06 Out-turn**

(Pages 53 - 96)

To receive the exempt information contained in the appendix to the public report 287/05 of the Strategic Director.

**23. Property Matters**

(Pages 97 - 103)

To consider any property matters.



**OUR VISION AND AIMS**

Our Vision is to build and safeguard a fair, open and compassionate community

The Vale of White Horse District Council aims to:

Strengthen local democracy and public involvement through access to information, consultation, and devolution of power so that everyone can take part in our community and contribute to the decisions which affect our lives

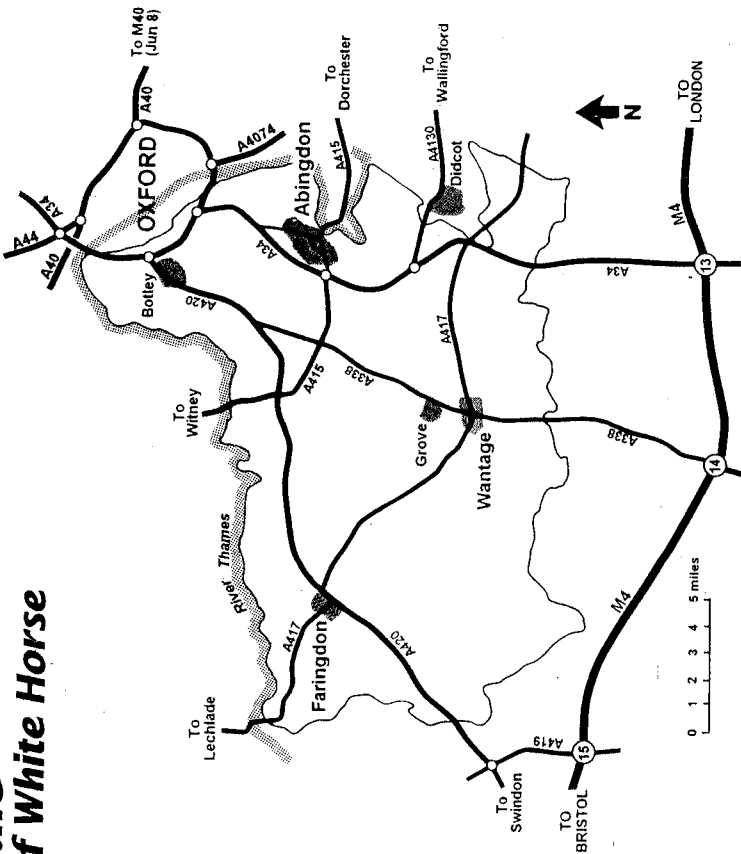
Create a safer community and improve the quality of life among Vale residents

Encourage a strong and sustainable economy which benefits all who live in, work in or visit the Vale

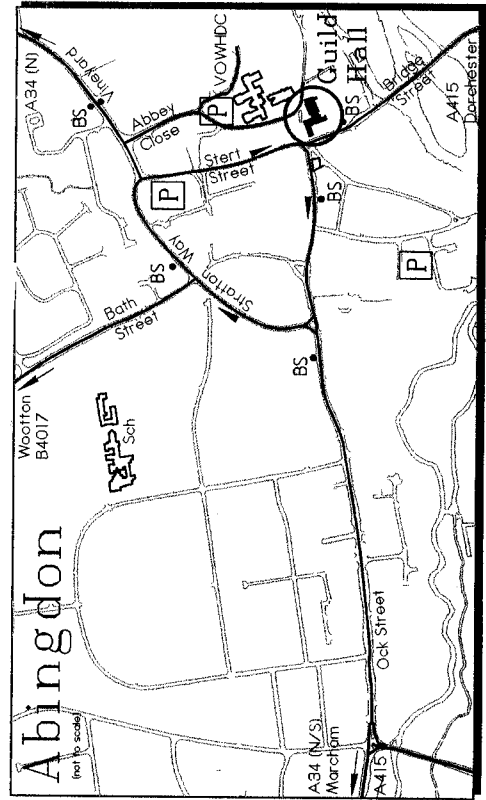
Help disadvantaged groups and individuals within the Vale to realise their full potential

Provide and support high quality public services which are effective, efficient and responsive to the needs of people within the Vale

Protect and improve our built and natural environment



Abingdon, Guildhall



KEY : BS = Bus Stop

# LOCATION MAP





**VALE OF WHITE HORSE DISTRICT COUNCIL**

**FORWARD PLAN**

**CONTAINING EXECUTIVE KEY DECISIONS TO BE TAKEN FROM 1 MAY 2006 - 31 AUGUST 2006**

This Forward Plan sets out a schedule of Key Decisions likely to be taken over the four-month period shown above. It is a rolling plan, subject to change monthly. A Key Decision is a decision of the Executive which is likely to result in: the Council incurring significant expenditure or making significant savings; a high proportion of the community being affected; or an impact on two or more agendas or services. Executive decisions can be taken by the Executive as a whole, a committee of the Executive, an individual Member of the Executive, an Officer of the Council, an Area Committee, through joint arrangements with other bodies, or another Council.

Where the decision is to be taken by the Executive, this comprises the Leader of the Council, Councillor Jerry Patterson, and the following elected Members: Councillors Mary de Vere, Tony de Vere, Richard Farrell, Joyce Hutchinson, Roz Smith and Tessa Ward.

Representations can be made on any of the following issues before a decision is taken. Representations must be made to the relevant contact officer shown below by 5pm on the working day preceding the date of the decision.

<b>Decision</b>	<b>Key decision?</b>	<b>Decision maker</b>	<b>Date first published</b>	<b>Consultees</b>	<b>Consultation method</b>	<b>Contact Officer</b>	<b>Documents used</b>
Financial Monitoring		Executive 5th May 2006	This item will appear on the Executive agendas each month	Executive Portfolio Holders	Consultation with budget holders	Steve Bishop, Strategic Director and Section 151 Officer Tel. (01235) 540332 steve.bishop@whitehorsedc.gov.uk	2005/06 Budget
Waste Strategy: Endorse Waste Collection and Disposal Scenario(s) for Oxfordshire 2010 to 2035		Executive 5th May 2006	April 2006	Councillor Tony de Vere	Consult Oxfordshire Waste Partnership	David Stevens Tel. 0235 540378 E-mail: david.stevens@whitehorsedc.gov.uk	None.

Decision	Key decision?	Decision maker	Date first published	Consultees	Consultation method	Contact	Documents used
Tugwell Field, Wantage		Executive 5th May 2006	February 2006	Councillor Joyce Hutchinson	Consultation with Oxfordshire County Council, Wantage Silver Band and Wantage Concorde Football Club	Chris Webb Tel. 01235 540358 E-mail: chris.webb@whitehors edc.gov.uk	None.
Planning Delivery Grant		Executive 5th May 2006	May 2006	Councillor Tony de Vere	Not applicable	Rodger Hood tel. 01235 540304 E-mail: rodger.hood@whitehor sdc.gov.uk	None.
Tilsley Park, Abingdon - Phase 2		Executive 5th May 2006	May 2006	Councillor Joyce Hutchinson	Consultation with Management Contractor	Chris Webb Tel. 01235 540358 E-mail: chris.webb@whitehors edc.gov.uk	None.
Election of Vice-Chair, Appointment of Meetings and Representatives to Outside Bodies		Executive 17th May 2006	May 2006	Leader of the Council	Executive Members	Andy Crick Tel. 01235 547693 E-mail: andy.crick@whitehorse dc.gov.uk	None.
Corporate Governance Quarterly Report		Executive 2nd Jun 2006	June 2006	Councillor Jerry Patterson	Not applicable	Tim Sadler, Strategic Director Tel. 01235 540360 E-mail: tim.sadler@whitehorse dc.gov.uk	None.
Housing Inspectors' Report		Executive 2nd Jun 2006	June 2006	Councillor Mary de Vere	Housing Inspection	Paul Staines Tel. 01235 547621 E-mail: paul.staines@whitehor sedc.gov.uk	None.

Decision	Key decision?	Decision maker	Date first published	Consultees	Consultation method	Contact	Documents used
Vale of White Horse Local Plan to 2011		Executive 2nd Jun 2006	June 2006	Councillor Tony de Vere; Strategic and Local Planning Advisory Group; and the Development Control Committee	Through the Local Plan Consultation process	Rodger Hood Tel. 01235 540340 E-mail: rodger.hood@whitehorsedc.gov.uk	None.
South East Plan		Executive 2nd Jun 2006	June 2006	Councillor Tony de Vere; Strategic and Local Planning Advisory Group; Development Control Committee	Not applicable	Rodger Hood Tel. 01235 540340 E-mail: rodger.hood@whitehorsedc.gov.uk	None.
Major and Minor Planning Applications - Improvement Plan		Executive 2nd Jun 2006	June 2006	Councillor Tony de Vere	Not applicable	Rodger Hood Tel. 01235 540340 E-mail: rodger.hood@whitehorsedc.gov.uk	None.
CCTV Service		Executive 2nd Jun 2006	May 2006	Councillor Mary de Vere	Consult CCTV Staff	Paul Staines Tel. 01235 547621 E-mail: paul.staines@whitehorsedc.gov.uk	None.
South East Area Community Grants		South East Area Committee 13th Jun 2006	June 2006	Councillor Joyce Hutchinson	Not applicable	Toby Warren Tel. 01235 547695 E-mail: toby.warren@whitehorsedc.gov.uk	None.
North East Area Community Grants		North East Area Committee 29th Jun 2006	June 2006	Councillor Joyce Hutchinson	Not applicable	Toby Warren Tel. 01235 547695 E-mail: toby.warren@whitehorsedc.gov.uk	None.

Decision	Key decision?	Decision maker	Date first published	Consultees	Consultation method	Contact	Documents used
Abingdon Area Community Grants		Abingdon Area Committee 6th Jul 2006	July 2006	Councillor Joyce Hutchinson	Not applicable	Toby Warren Tel. 01235 547695 E-mail: toby.warren@whitehorsedc.gov.uk	None.
Tree Strategy		Executive 7th Jul 2006	March 2006	Councillor Joyce Hutchinson	Not applicable	Chris Webb Tel. 01235 540358 E-mail: chris.webb@whitehorsedc.gov.uk	None.
Local Plan to 2011 - Supplementary Planning Guidance		Executive 7th Jul 2006	July 2006	Councillor Tony de Vere; Strategic and Local Planning Advisory Group; Development Control Committee	Statutory Public Consultation	Rodger Hood Tel. 01235 540340 E-mail: rodger.hood@whitehorsedc.gov.uk	None.
South West Plan		Executive 7th Jul 2006	July 2006	Councillor Tony de Vere; Strategic and Local Planning Advisory Group	Not applicable	Rodger Hood Tel. 01235 540340 E-mail: rodger.hood@whitehorsedc.gov.uk	None.
West Area Community Grants		West Area Committee 11th Jul 2006	July 2006	Councillor Joyce Hutchinson	Not applicable	Toby Warren Tel. 01235 547695 E-mail: toby.warren@whitehorsedc.gov.uk	None.

19th July 2006

# **Audit and Inspection Plan**

**Vale of White Horse District Council**

**Audit 2006-2007**

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles:

- auditors are appointed independently from the bodies being audited;
- the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and
- auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

### **Status of our reports to the Council**

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 members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any member or officer in their individual capacity; or
- 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.

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[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

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## Introduction

- 1 This plan sets out the audit and inspection work that we propose to undertake in 2006/07. The plan has been drawn up from our risk-based approach to audit planning and reflects:
  - the Code of Audit Practice;
  - Audit and inspection work specified by the Audit Commission for 2006/07;
  - your local risks and improvement priorities; and
  - current national risks relevant to your local circumstances.
- 2 Your relationship manager will continue to help ensure further integration and co-ordination with the work of other inspectorates.

## Our responsibilities

- 3 In carrying out our audit and inspection duties we have to comply with the statutory requirements governing them, and in particular:
  - the Audit Commission Act 1998;
  - the Code of Audit Practice (the Code) with regard to audit; and
  - the Local Government Act 1999 with regard to best value inspection and audit.
- 4 The Code defines auditors' responsibilities in relation to:
  - The financial statements of audited bodies; and
  - Audited bodies' arrangements for securing economy, efficiency and effectiveness in their use of resources. Auditors are now required to draw a positive conclusion regarding the Council's arrangements for ensuring value for money in its use of resources. We will give the first such conclusion by 30 September 2006 as part of the 2005/06 audit.



## The fee

- 5 For 2006/07 the Audit Commission has changed its fee scale structure and details are set out in the Commission's Work Programme and Fee Scales 2006/07. Audit fees are based on a number of variables, including the type, size, location and complexity of the audited body and the national and local risks.
- 6 Inspection fees are based on the actual number of days included in the plan for each programmed activity.
- 7 The total fee estimate for the audit work planned for 2006/07 is £87,500 and the total fee estimate for inspection work planned for 2006/07 is £6,000. This compares with a total audit and inspection fee of £92,000 in 2005/06.
- 8 In addition we estimate that we will charge approximately £27,000 for the certification of claims and returns. Further details are provided in paragraph 34.
- 9 The audit and inspection fees include all work identified in this plan unless specifically excluded. Further details are provided in Appendix 1, which includes specific audit risk factors, the assumptions made when determining the audit fee, specific actions Vale of White Horse District Council could take to reduce its audit fees and the process for agreeing any additional fees.
- 10 Changes to the plan and the fee may be necessary if our audit risk assessment changes during the course of the audit. This is particularly relevant to work related to:
  - the opinion on the 2006/07 accounts since we have yet to audit the accounts for 2005/06 and detailed financial reporting requirements for 2006/07 are not yet known; and
  - work on selected performance indicators, since we have yet to assess your overall arrangements for securing the quality of this data and then to undertake a formal risk assessment.
- 11 We will formally advise you if any changes to the fee become necessary.

## CPA and inspections

- 12 The CPA framework for district councils from 2006 is currently subject to consultation. It is expected that the proposed methodology will be published by April 2006 and that the opportunity for re-categorisation will be available for some councils during 2006/07.
- 13 If the new methodology identifies the need or opportunity for a revised corporate assessment for Vale of White Horse, we will discuss an amendment to this plan and agree an additional fee for completion of the work.
- 14 Following the Council's classification as a fair council in June 2004 we applied the principles of strategic regulation recognising the key strengths in Vale of White Horse's performance. Strengths highlighted include:
- clear links between Vale's own ambitions and the wider community focus;
  - targeting of resources to priorities; and
  - sustained focus on service improvement.
- 15 However, the review also highlighted key strategic areas for attention:
- clarity of ambitions and strategic planning;
  - re-alignment of political and management structures in the wake of the changes in leadership and leisure outsourcing;
  - enhancing management capacity;
  - embedding performance management to support service improvement; and
  - greater support for the strategic housing role in terms of up-to-date information and strengthened monitoring of progress and impact.
- 16 In the light of areas of improved service performance we have been able to reduce our inspection activity and focus on the following.

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**Table 1 Summary of inspection activity**

Inspection activity	Reason/impact
Relationship Manager role	To act as the Commission's primary point of contact with the authority and the interface at the local level between the Commission and the other inspectorates, Government Offices and other key stakeholders.
Direction of travel review	To provide focus for continuous improvement. Likely to be included in CPA scorecard.

## Summary of key audit risks

- 17 This section summarises our assessment and the planned response to the key audit risks which may have an impact on our objectives to:
- provide a conclusion on your use of resources;
  - provide a scored judgment on the use of resources to feed into the CPA process;
  - provide an opinion on your financial statements;
  - undertake audit work in relation to specified performance indicators to support the service assessment element of CPA; and
  - provide a report on the Council's best value performance plan (BVPP).
- 18 In assessing risk we have considered information from discussion with officers regarding the key issues facing Vale of White Horse, the results of prior years work as well as potential issues emerging nationally.
- 19 Our planned work takes into account information from other regulators, where available. Where risks are identified that are not mitigated by information from other regulators, or your own risk management processes, including Internal Audit, we will perform work as appropriate to enable us to provide a conclusion on your arrangements.

## Value for money conclusion

- 20 The Code of Audit Practice requires us to issue a conclusion on whether you have proper arrangements in place for securing economy, efficiency and effectiveness in the use of your resources (the value for money conclusion). The Audit Commission has developed relevant criteria for auditors to apply in reaching our value for money conclusion as required under the Code of Audit Practice. These criteria are listed in Appendix 2. In meeting this responsibility, we will review evidence that is relevant to the Council's corporate performance management and financial management arrangements. We will give the first such conclusion by the end of September 2006 as part our audit of the 2005/06 accounts. This may influence our risk assessment for similar work to be carried out as part of the 2006/07 and we will keep you informed of any changes to this plan that may become necessary.

## Use of resources judgement

- 21 Over and above the Code requirements described above, the Audit Commission requires auditors to make more qualitative assessments of the effectiveness of those arrangements in the form of a series of use of resources judgements. The key lines of enquiry (KLOEs) issued in June 2005 will be updated in spring 2006 to reflect the lessons learned from the first year's experiences of applying the KLOEs, following a post-implementation review of the assessment. Our fee estimate 2006/07 assumes that the KLOEs will be broadly similar to those used in 2005/06. If this changes we will discuss with you the implications, including any impact on the fee.
- 22 These judgements may also be used by the Commission as the basis for its overall use of resources judgement.
- 23 Using our cumulative knowledge and experience, including the results of previous work and other regulators' work, we have identified the following areas of audit risk to be addressed.

**Table 2 Summary of use of resources audit risks**

Audit risk	Response
<p>The Council is entering a further phase in its approach to improvement:</p> <ul style="list-style-type: none"> <li>• corporate plan has been produced to articulate the Council's visions and aims;</li> <li>• restructuring is nearing completion; and</li> <li>• performance management is developing and receiving greater corporate commitment.</li> </ul> <p>However, there is much to do before the new structure is engaged and operational and used to drive and support service improvement.</p>	<p>We will work with the Council to ensure that perceived benefits from their improvement programme are secured and drive service improvement.</p>
<p>The Council is pursuing a number of arrangements for jointly provided services with South Oxfordshire DC.</p>	<p>We will maintain an overview of these developments to ensure that effective use of resources is secured.</p>
<p>The Council's revenue position is becoming increasingly tight and reliance is being placed on a range of savings plans to ensure that a positive balance is maintained.</p>	<p>We will keep a watching brief on financial standing and ensure that budgeted saving are being achieved.</p>

## Financial statements

- 24 We will carry out our audit of the 2006/07 financial statements and follow the International Standards on Auditing (UK and Ireland).
- 25 We are also required to review whether the Statement on Internal Control has been presented in accordance with relevant requirements and to report if it does not meet these requirements or if the statement is misleading or inconsistent with our knowledge of the Authority.
- 26 On the basis of our preliminary work to date we have identified the following audit risks.

**Table 3 Summary of opinion risks**

Opinion risks	Response
As noted above the Council is currently pursuing a joint service provision for revenues and benefits and for accounting services.	We will maintain an overview of developments ensure that any risks to accurate and timely compilation of the financial statements are adequately controlled.

- 27 Our fee estimate for 2006/07 is based on the assumption that the current standard of working papers will be maintained and that Internal Audit will complete their planned work on key information systems to the agreed quality and by the agreed date and that the accounts will be prepared and fully supported by working papers by 30 June 2007.
- 28 We have yet to undertake the audit of the 2005/06 financial statements and our 2006/07 financial statements audit planning will continue as the year progresses. This will take account of:
  - the 2005/06 opinion audit;
  - our documentation and initial testing of material information systems;
  - our assessment of the 2006/07 closedown arrangements; and
  - any changes in financial reporting requirements.
- 29 When we have finalised our risk assessment in respect of your financial statements, we will update our plan in advance of the audit detailing our specific approach, including any impact on the fee quoted above.

## Performance information

- 30 In 2006/07, auditors are required to undertake audit work in relation to specified performance indicators to support the service assessment element of CPA, subject to the basis of the agreed methodology. This work will be risk-based and will link at least in part to our review of the Council's overall arrangements to secure data quality (as required for our value for money conclusion). Our fee estimate includes an element for this work on the basis that we will assess Vale of White Horse District Council as medium risk in relation to its performance indicators.
- 31 This risk assessment may change depending on our assessment of your overall arrangements. When we have finalised our risk assessment we will update our plan including any impact on the fee.

## Best value performance plan

- 32 We are required to report on whether or not you have complied with legislation and statutory guidance in respect of the preparation and publication of your best value performance plan (BVPP).

## Whole of government accounts

- 33 The government is introducing whole of government accounts (WGA) in order to produce consolidated accounts for the whole public sector. WGA will include the accounts of local authorities and WGA data returns will be required to be audited. The Audit Commission is currently discussing the scope of the likely audit work with the NAO and other stakeholders. The fee for this work is not included in this plan and we will discuss this with the District Treasurer when further details are available.

## Claims and returns certification

- 34 We will continue to certify the Council's claims and returns.
- Claims for £50,000 or below will not be subject to certification.
  - Claims between £50,001 and £100,000 will be subject to a reduced, light touch, certification audit.
  - Claims over £100,000 have an audit approach relevant to the auditor's assessment of the control environment and management preparation of claims. A robust control environment would lead to a reduced audit approach for these claims.
- 35 Charges for this work are based on skill-related fees scales set out in the Audit Commission's work programme and fee scales 2006/07. Based on this, and on the assumption that the level of grant work will remain unchanged, we estimate that the fees for grant certification work will be around £27,000.

## Voluntary improvement work

- 36 The Council has requested a quote from the Audit Commission for a piece of Voluntary Improvement Work that will seek to capture the views of housing service users via a series of facilitated workshops. Our project proposal is in draft stage and will be presented to officers shortly.



## Other information

### Outputs from the audit and inspection plan

- 37 The expected outputs from our planned audit and inspection work are listed in Appendix 3.

### The team

**Table 4**

<b>Name</b>	<b>Title</b>
Andy Burns	District Auditor and Relationship Manager
Mary Fetigan	Audit Manager
Lorraine McMullen	Local Performance Lead
Alison Kennett	Audit Team Leader

- 38 We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing and ethical standards.
- 39 We comply with the ethical standards promulgated by the Auditing Practices Board and with the Commission's requirements in respect of independence and objectivity as set out at Appendix 4.

## Future audit plans

- 40 As part of our planning process, we have taken the opportunity to look at potential issues for future years' programmes. Key areas identified include:
- local government reorganisation; and
  - expanding jointly provided support services in Oxfordshire.
- 41 We will discuss these in more detail as the audit year progresses.

## Appendix 1 - Audit and inspection fee

**Table 5**

Fee estimate	Plan 2006/07	Plan 2005/06
Audit		
Accounts	£53,000	£47,000
Use of resources	£34,500	£33,500
Total audit fee	£87,500	£80,500
Inspection		*
Relationship management	£3,000	*
Service inspection	£0	*
Direction of Travel inspection	£3,000	*
<b>Total inspection fee</b>	<b>£6,000</b>	<b>£11,500</b>
<b>Total audit and inspection fee</b>	<b>£93,500</b>	<b>£92,000</b>
Certification of claims and returns	£27,000	£26,000
Voluntary improvement work	£4,240	

\* Comparative information is not available for 2005/06 due to the changed fee structure.

- 1 The total audit fee compared to the indicative fee banding equates to 5 per cent below mid-point.
- 2 The fee (plus VAT) will be charged in 12 equal instalments from April 2006 to March 2007.
- 3 The fee above includes all work contained in this plan except:
  - any work required in relation to the whole of government accounts (discussed in paragraph 33); and
  - any specific work required for CPA in 2006/07.

## Assumptions

- 4 In setting the audit fee we have assumed:
  - you will inform us of significant developments impacting on our audit;
  - Internal Audit meets the appropriate professional standards;
  - Internal Audit undertakes appropriate work on all material information systems that provide figures in the financial statements sufficient that we can place reliance for the purposes of our audit recognising the shift in requirements introduced by the International Standards on Auditing (ISA);
  - officers will provide good quality working papers and records to support the financial statements by 30 June 2007. This should include clear evidence of a final review of the statements by a senior officer;
  - no material issues will arise from the 2005/06 accounts that have implications for the following year's audit requirements;
  - officers will provide requested information within agreed timescales;
  - officers will provide prompt responses to draft reports; and
  - your performance indicators will be adequately prepared and reviewed.
- 5 The key lines of enquiry (KLOEs) issued in June 2005 will be updated in spring 2006 to reflect the lessons learned from the first year's experiences of applying the KLOEs, following a post-implementation review of the assessment.
- 6 Where these requirements are not met or our assumptions change, we will be required to undertake additional work which is likely to result in an increased audit fee.
- 7 Changes to the plan will be agreed with you. These may be required if:
  - new risks emerge;
  - additional work is required of us by the Audit Commission or other regulators; and
  - there are any changes to financial reporting requirement, professional auditing standards or legislation which results in additional work.

## **Specific actions Vale of White Horse District Council could take to reduce its audit fees**

- 8 The Audit Commission requires its auditors to inform a council of specific actions it could take to reduce its audit fees. We have identified the following actions Vale of White Horse District Council could take.
  - The Chief Accountant should review and sign off all working papers supporting the financial statements to ensure that they tie in to the approved draft accounts, and clearly cross referenced to supporting evidence.
  - Senior managers should take more responsibility for checking the accuracy of performance indicators.
  - Internal Audit work could be more closely aligned to Audit Commission requirements under the new International Standards for Auditing.

## **Process for agreeing any changes in audit fees**

- 9 If we need to amend the audit [or inspection] fees during the course of this plan we will firstly discuss this with the Strategic Director. We will then prepare a report outlining the reasons why the fee needs to change for discussion with the Audit Committee.

## **Appendix 2 – Criteria to inform the auditor’s conclusion on proper arrangements for securing economy, efficiency and effectiveness in the use of resources**

### **Arrangements for establishing strategic and operational objectives**

- 1 The body has put in place arrangements for setting, reviewing and implementing its strategic and operational objectives.

### **Arrangements for ensuring that services meet the needs of users and taxpayers, and for engaging with the wider community**

- 2 The body has put in place channels of communication with service users and other stakeholders including partners, and there are monitoring arrangements to ensure that key messages about services are taken into account.

### **Arrangements for monitoring and reviewing performance, including arrangements to ensure data quality**

- 3 The body has put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary, and reporting to members.
- 4 The body has put in place arrangements to monitor the quality of its published performance information, and to report the results to members.

### **Arrangements for ensuring compliance with established policies, procedures, laws and regulations**

- 5 The body has put in place arrangements to maintain a sound system of internal control.

### **Arrangements for identifying, evaluating and managing operational and financial risks and opportunities, including those arising from involvement in partnerships and joint working**

- 6 The body has put in place arrangements to manage its significant business risks.

**Arrangements for ensuring compliance with the general duty of best value**

- 7 The body has put in place arrangements to manage and improve value for money.

**Arrangements for managing its financial and other resources, including arrangements to safeguard the financial standing of the audited body**

- 8 The body has put in place a medium-term financial strategy, budgets and a capital programme that are soundly-based and designed to deliver its strategic priorities.
- 9 The body has put in place arrangements to ensure that its spending matches its available resources.
- 10 The body has put in place arrangements for managing performance against budgets.
- 11 The body has put in place arrangements for the management of its asset base.

**Arrangements for ensuring that the audited body’s affairs are managed in accordance with proper standards of conduct, and to prevent and detect fraud and corruption**

- 12 The body has put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of its business.

## Appendix 3 – Planned outputs

- 1 Our reports will be discussed and agreed with the appropriate officers before being issued to the Audit Committee.

**Table 6**

Planned output	Start date	Draft due date	Key contact
Audit and Inspection Plan*	1 February 2006	31 March 2006	Audit Manager
Interim Audit Memorandum	January 2007	31 March 2007	Audit Manager
BVPP Opinion and PI Audit Memorandum	July 2006	October 2006	Audit Manager
Report on Financial Statements to Those Charged with Governance (ISA 260)	August 2007	September 2007	Audit Manager
Opinion on financial statements	1 July 2007	September 2007	District Auditor
VFM Conclusion	TBA	September 2007	Performance Lead
Final Accounts Memorandum	1 July 2007	October 2007	Audit Manager
Local Performance Work	TBA	TBA	Performance Lead
Annual Audit and Inspection Letter (including Direction of Travel Assessment)	October 2007	December 2007	Relationship Manager

\* To be revisited during the year to reflect outcome of 2005/06 final visit and 2006/07 interim visit.



## Appendix 4 – The Audit Commission’s requirements in respect of independence and objectivity

- 1 Auditors appointed by the Audit Commission are subject to the Code of Audit Practice (the Code) which includes the requirement to comply with ISA UKIs when auditing the financial statements. Professional standards require auditors to communicate to those charged with governance, at least annually, all relationships that may bear on the firm’s independence and the objectivity of the audit engagement partner and audit staff. Standards also place requirements on auditors in relation to integrity, objectivity and independence.
- 2 The standards define ‘those charged with governance’ as ‘those persons entrusted with the supervision, control and direction of an entity’. In your case the appropriate addressee of communications from the auditor to those charged with governance is the Audit Committee. The auditor reserves the right, however, to communicate directly with the Council on matters which are considered to be of sufficient importance.
- 3 Auditors are required by the Code to:
  - carry out their work with independence and objectivity;
  - exercise their professional judgement and act independently of both the Commission and the audited body;
  - maintain an objective attitude at all times and not act in any way that might give rise to, or be perceived to give rise to, a conflict of interest; and
  - resist any improper attempt to influence their judgement in the conduct of the audit.
- 4 In addition, the Code specifies that auditors should not carry out work for an audited body that does not relate directly to the discharge of the auditors’ functions under the Code. If the Council invites us to carry out risk-based work in a particular area, which cannot otherwise be justified to support our audit conclusions, it will be clearly differentiated as work carried out under s 35 of the Audit Commission Act 1998.

- 5 The Code also states that the Commission issues guidance under its powers to appoint auditors and to determine their terms of appointment. The Standing Guidance for Auditors includes several references to arrangements designed to support and reinforce the requirements relating to independence, which auditors must comply with. These are as follows:
- any staff involved on Commission work who wish to engage in political activity should obtain prior approval from the Partner or Regional Director;
  - audit staff are expected not to accept appointments as lay school inspectors;
  - firms are expected not to risk damaging working relationships by bidding for work within an audited body's area in direct competition with the body's own staff without having discussed and agreed a local protocol with the body concerned;
  - auditors are expected to comply with the Commission's statements on firms not providing personal financial or tax advice to certain senior individuals at their audited bodies, auditors' conflicts of interest in relation to PFI procurement at audited bodies, and disposal of consultancy practices and auditors' independence;
  - auditors appointed by the Commission should not accept engagements which involve commenting on the performance of other Commission auditors on Commission work without first consulting the Commission;
  - auditors are expected to comply with the Commission's policy for both the District Auditor/Partner and the second in command (Senior Manager/Manager) to be changed on each audit at least once every five years with effect from 1 April 2003 (subject to agreed transitional arrangements);
  - audit suppliers are required to obtain the Commission's written approval prior to changing any District Auditor or Audit Partner/Director in respect of each audited body; and
  - the Commission must be notified of any change of second in command within one month of making the change. Where a new Partner/Director or second in command has not previously undertaken audits under the Audit Commission Act 1998 or has not previously worked for the audit supplier, the audit supplier is required to provide brief details of the individual's relevant qualifications, skills and experience.

REPORT OF THE PRINCIPAL PERFORMANCE MANAGEMENT OFFICER  
TO THE EXECUTIVE

5<sup>th</sup> May 2006

**Best Value Review Programme 2006-08**

**1.0 Introduction and Report Summary**

- 1.1 On the 3<sup>rd</sup> March 2006 the Executive resolved that 2 Best Value Reviews (BVR) should be carried out during 2006-07:
- A cross cutting review around the Vale Strategic Partnership and other partnership arrangements
  - A review of the White Horse Leisure and Tennis Centre
- 1.2 It was proposed that further service reviews would be considered once the new senior management structure was in place. The Executive resolved that a further report identifying appropriate service reviews be submitted as soon as practicable. This report proposes that a further 4 service reviews be added to the review programme and cover the next 2 years.
- 1.3 The Contact Officer for this report is Robert Woodside, Principal Performance Management Officer (01235 520202 ext 499).

**2.0 Recommendations**

That the Executive

- (i) *Approves the additional service Best Value Reviews detailed in section 5*
- a) *Housing Services*
  - b) *Environmental Health*
  - c) *Building Control*
  - d) *Human Resources*

**3.0 Relationship with the Council's Vision, Strategies and Policies**

- (a) Vision Statement objective E.
- (b) The report does not conflict with any Council Strategies.
- (c) The report complies with existing policies.

**4.0 Background**

- 4.1 In January 2005 The Executive decided that a new approach should be developed for two types of reviews, service reviews and cross cutting reviews. This report proposes that a further 4 reviews be added to the programme which will cover the period 2006 – 2008.
- 4.2 A number of factors have been taken into account when looking at which service areas may be appropriate for a service review to be carried out:
- A need to consider service areas that have not been subject to a previous best value review. Since reviews started in 2000, most service areas have now been subject to at least one review
  - The Strategic Service Review exercise
  - Comments made by the Audit Commission in the draft Affordable Housing Inspection report (March 2006)

- Comments made by the Audit Commission in the Annual Audit and Inspection Letter (March 2006)

**4.3** Directors group have considered and agreed the proposed review programme. Each of the Deputy Directors / Assistant Directors in the Senior Management Team has a review in one of their service areas and Directors see this as a good development challenge for each of them to undertake.

Recent Best Value Reviews have all been carried out solely by the Principal Performance Management Officer. However it is proposed that for future reviews the relevant Deputy Director / Assistant Director would be responsible for 'scoping' the review (in consultation with the relevant Portfolio Holder and Strategic Director). This would involve identifying the key areas for the more detailed work to be carried out during the review.

The detailed review work will then be carried out by the Principal Performance Management Officer and an officer from the service area being reviewed. One exception to this will be the cross cutting review of the Vale Strategic Partnership and other partnership arrangements referred to in section 1.1. This will be a much broader review and will require a slightly larger group to carry it out. Each completed review would be subject to an initial challenge by the Senior Management Team before being formally considered by the Executive and Scrutiny Committee.

The Audit Commission have made a number of comments on the new process for carrying out reviews but their final report has not yet been received. The comments / recommendations made will be taken into account, where appropriate, when carrying out future reviews.

## **5.0 Proposed Best Value Service Reviews**

### **5.1 Housing Services**

The Executive, on 14<sup>th</sup> January 2005, resolved that a review of Housing Services be included in the review programme. However, it was not practical to carry out this review before the Audit Commission inspection in February 2006. It is therefore proposed that a BVR be carried out, probably during early 2007, to look at progress with the improvement plan which will be agreed following receipt of the final inspection report. This review could have a specific focus on 'value for money', this being a key issue identified by the housing inspectors.

### **5.2 Environmental Health**

This area was subject to a BVR which reported in March 2003 and identified a number of areas for improvement. The service did produce a draft improvement plan but this was not formally agreed. A further review could use the original review as a baseline.

There are limited opportunities to use alternative service providers in this area of work. However there is scope to review the service to look at the overall quality of service and cost of service to see whether it is providing value for money. This review could include new consultation on satisfaction levels with service users and some comparative benchmarking of resources with other councils.

### **5.3 Building Control**

This is an area that has not yet been subject to a BVR so we cannot formally demonstrate that Council Tax payers are getting 'Best Value'. This review would include consultation with service users to establish satisfaction levels with the service and consider alternative service providers.

### **5.4 Human Resources**

This is another area that has not yet been subject to a BVR. This review would include consultation to establish satisfaction levels with both internal and external users of the service. The review would look at alternative service providers.

## 6.0 Risk Analysis

6.1 A number of general risks have been identified and these have been detailed below. By carrying out BVRs in these service areas these risks could be properly identified and mitigated leading to service improvements and the Council being more clearly able to demonstrate value for money. Each individual review would require that a more detailed risk assessment be carried out.

- The Audit Commission considers that the Council is currently unable to demonstrate value for money as no systematic analysis of cost and performance data has been carried out. This was a general concern raised by the Audit Commission in the Annual Audit and Inspection Letter published in March 2006. There is a need to develop a systematic approach to assessing and improving value for money. These BVRs could help the Council make progress in this area.
- Effective performance management is essential to delivering high quality services. These reviews could highlight limitations in the management information available and examine how effectively it is being used to improve the quality of services being provided.
- Consultation / Comments and Complaints. These are key to identifying customer needs and the quality of services to be provided. The Audit Commission inspection of Affordable Housing identified a need for the Council to make improvements in these areas.
- Diversity and equality issues. The Audit Commission, in the 2004/5 Audit and Inspection Letter (published March 2006) states that progress in this area by the Council has been disappointing. By trying to identify and make improvements through BVRs it would demonstrate to the Audit Commission that the Council is committed to making improvements, and this should then be reflected in the next 'Direction of Travel' Report.

ROBERT WOODSIDE  
PRINCIPAL PERFORMANCE MANAGEMENT OFFICER

**Background Papers:** Report to the Executive 3<sup>rd</sup> March 2006 Best Value Review Programme 2006-07 (report number 245/05)

REPORT OF THE ASSISTANT DIRECTOR (ENVIRONMENTAL HEALTH)  
TO THE EXECUTIVE  
5<sup>th</sup> MAY 2006

**Oxfordshire's Waste Strategy**

**1.0 Introduction and Report Summary**

- 1.1 The Oxfordshire Waste Partnership (OWP) has commissioned work to develop a future waste collection and disposal strategy. The Partnership recently met with the Leaders and Chief Executives to agree the next steps in establishing a Waste Strategy.
- 1.2 This report summarises the way forward for Oxfordshire and highlights the implications for this District Council.

**2.0 Recommendations**

- 2.1 Members are requested to note the position and endorse the agreement made at the OWP meeting on 7<sup>th</sup> April 2006.
- 2.2 that authority be delegated to the Chief Executive, in consultation with the Executive Portfolio holder for Waste Management, to agree and implement the public engagement consultation exercise.

**3.0 Relationship with the Council's Vision, Strategies and Policies**

- 3.1 This report supports Strands A,D,E & G of the Council's Vision Statement and does not conflict with any existing Council Policies.

**4.0 Background**

**Collection and Disposal**

- 4.1 In summer 2005, ERM and Enviro Consultants were appointed to consider the future waste collection and disposal strategy for Oxfordshire. This work has now been completed and briefings have been given to Members on the future options for Waste collection and disposal.
- 4.2 The aim of this work has been to identify future collection and disposal options based on a business case model, with explicit weightings given to a range of economic, environmental and social factors. Adherence to the Waste hierarchy of reduce, reuse and recycle has been key.
- 4.3 The work paid close attention to the emerging Waste Strategy for England and the specifically Landfill targets (LATS), that place heavy penalties on authorities disposing of Biodegradable Municipal Waste (BMW) over their allocation. These 'penalties' start in 2010 and get progressively harsher.
- 4.4 There is a strong incentive on Waste collection authorities to recycle and divert more waste away from landfill. Future collection methods need to embrace that challenge with more capacity introduced for minimisation and recycle collection. In addition a significant fraction of the household residual waste is food waste and that will need to be diverted from landfill.
- 4.5 There is a limit to what these collection methods can achieve. In 2005/6 the Vale District Council recycled 23% of dry recyclables. It is anticipated that this can be extended significantly by the

introduction of fortnightly residual and dry recyclable collection. The current Brown Wheelie bin scheme, where residents pay £29/year for the fortnightly service for the garden waste to be collected and composted, complements the successful home composting scheme that has helped establish the Vale as one of the lowest waste producers in the country. It contributes around 5% to the recycling rate. The OWP is examining the impact of separate collection of kitchen food waste.

- 4.6 Even when the Collection authorities have achieved these higher recycling rates there remains the significant challenge to the County Council to divert much of the remaining 50% (currently around 150,000 tonnes). The County Council is considering various treatment options and is expected to go out to the market on a technology neutral basis. Whatever route is chosen it will involve some form of treatment either Energy from Waste incineration, Mechanical Biological Treatment or Advanced Thermal treatment.

### **The Way Forward for Oxfordshire.**

- 4.7 At a meeting on 7<sup>th</sup> April the OWP met with the Leaders and Chief Executives of Oxfordshire and agreed a way forward as follows:

- (a) to re-affirm a collective commitment to launching a waste strategy for Oxfordshire based on greater joint working and overall benefit to the Oxfordshire residents and council tax payers;
- (b) to launch as a preliminary step, subject to agreement of format by Council Leaders by 21 April 2006, a public engagement exercise in May distinguishing clearly between those aspects where a clear lead would be given, with the aim of creating better understanding and buy-in and those aspects on which views were required before final decisions were taken. A proposed approach to that engagement is set out below:
  - to take as a baseline that, where councils had implemented or committed to fortnightly collections and/or green waste collections, there would be no reason for them to go back on that;
  - to emphasise adherence to the waste hierarchy, with minimisation at the top of the list;
  - to say that all councils were minded to move to fortnightly collection of residual wastes with separate collection of dry recyclable collections;
  - to state that the case for food waste collection was more balanced and explain the benefits and the costs and ask for views;
  - to explain that collection of food waste would require procurement of in-vessel composting and to explain what that process involved;
  - to make absolutely clear that even with the highest level of minimisation and recycling there would still be a need to procure further treatment capacity, that that could not be wished away and that authorities would face big fines if that was not done;
  - to make clear that three treatment technologies were seen as being potentially acceptable (Advanced Thermal Treatment, Energy From Waste(Efw), and Mechanical and Biological Treatment) and that the market would be approached on that basis;
  - to make it clear in particular that Efw was environmentally safe, that there was a commitment to pursue that option if it clearly represented the best value and

to point out that this option had been pursued by environmentally sound countries with high recycling levels;

- the survey should be carried out in such a way that the views of the public in each district could be separately identified in order to distinguish whether different areas had given different responses.
  - to prepare a professional engagement document to be issued after the Council elections in May for a response in June with resolution of a final waste strategy by the end of June or early July at the latest and to recognise that between now and the exercise starting it would be important to get agreement on the technical issues and uncertainties so that all partners were happy with the way that issues had been expressed and that a further paper would be brought forward in this regard by 21 April 2006;
- (c) subject to consideration of the outcome of the public consultation exercise by Council Leaders and Members of the Oxfordshire Waste Partnership, that Oxfordshire County Council, in consultation with the Oxfordshire Waste Partnership start the waste treatment procurement process in August as set out in the current project plan;
- (d) that District Councils give an indication to the County Council (by the end of May 2006) of tonnages in order to provide certainty for procurement to include procurement for food waste;
- (e) to ask Chief Executives to report to the June meeting of the Oxfordshire Leaders Group on governance and financial arrangements in order to make the Oxfordshire Waste Partnership effective in delivering the forward agenda, whilst ensuring equity between councils.

#### **The impact to the Vale District Council**

- 4.8 In the short term this Council should also consult locally on the Waste strategy in parallel with the County wide public engagement launched in May. In the meantime Officers will be considering the full implications of the emerging strategy together with a provisional programme for implementation. This will be presented to a subsequent Executive meeting.

DAVID STEVENS  
Assistant Director (Environmental Health)

STEVE BISHOP  
Strategic Director

CLLR TONY DE VERE  
Executive Portfolio Holder

Background Papers: none



**REPORT OF THE ASSISTANT DIRECTOR (PLANNING AND COMMUNITY STRATEGY)**  
**TO THE EXECUTIVE**  
**5 MAY 2006**

**Swindon Borough Local Plan 2011 Proposed Modifications**

**1.0 Introductions and Summary**

- 1.1 Swindon Borough Local Plan proposed modifications were published 22 February with any comments requested by 5 April. In order to meet this timetable, objections to a number of the modifications were duly submitted by officers on the basis that when the Executive had considered the relevant modifications, any additional views would be forwarded to Swindon Borough.
- 1.2 The objections submitted by the officers related to the proposed modifications to designate a new 25 ha area for employment land to the east of the A419 and south of the A420. In summary, the objections were on the grounds that this additional area of employment land;
- a) would result in an over-supply of employment land in the local plan period,
  - b) would pre-empt and prejudice the Regional Spatial Strategy, which is the proper context through which development east of Swindon should be progressed, and
  - c) that the way in which the designation has been formulated is not easily understood, lacks certainty and does not demonstrate how the strategy of the local plan will be implemented in practical terms.

**2.0 Recommendation.**

- 2.1 *That the Executive considers the report's conclusions in section 8 and, subject to any additional comments that the Executive may wish to make, confirms these conclusions as the Vale Council's objections to the Swindon Borough Local Plan 2011 Proposed Modifications.*

**3.0 Relationship with the Council's Vision, Strategies and Policies**

- 3.1 This report supports Strands A, B, D, F and G of the Council's Vision Statement and does not conflict with any existing Council policies or strategies.

**4.0 The Swindon Borough Local Plan 2011 Proposed Modifications – Land east of the A419, south of A420.**

- 4.1 The proposed designation of additional employment land to the east of A419 and south of the A420 is linked to a number of the proposed modifications to the Swindon Borough Local Plan (SBLP). These have been put forward by the Borough Council in response to the SBLP Inspector's Report (IR). The proposed modifications are considered in more detail below and the relevant extracts have been included in Appendix A ( The relevant modification numbers are given in the right hand column of the Appendix). The proposed modifications which cause your officers concern are as follows;
- 4.2 MOD 237  
This is a new paragraph after SBLP paragraph 4.4.3. This includes a specific reference to an employment allocation east of A419/south of A420. This is considered in more detail below

under the heading 'Employment Land Supply'.

4.3 MOD 278

This is a new policy E9 which allocates a 25 ha area of land east of A419 and south of A420 for employment uses. This is considered in more detail below under the heading 'Eastern Development Area'. Related comments from the Borough Council's schedule also have implications for the allocation/designation of this area and these are amplified in the relevant section below.

4.4 MOD 249

This refers specifically to the modification of the proposals map Urban Area Inset to include a designation to denote an 'Area of Search' for the freestanding 25 ha employment allocation in new policy E9. This is considered in more detail below under the heading 'Allocation/Designation'

**5. Employment Land Supply**

5.1 In the SBLP, it is made clear that the context for employment land supply is the Wiltshire Structure Plan 2011 (WSP) quantum of approximately 260 ha ( para 4.4.6). The SBLP notes the phrasing in the WSP of "about 260 ha" and the SBLP allocates sufficient employment land to meet the quantum (MOD 243, revised para 4.4.7). In fact the SBLP allocates some 17 ha more than the required WSP quantum.

5.2 In this context the SBLP includes firstly, new policy E2 (MOD 239) which covers large inward investment proposals. In this context the Inspector notes that large scale investments such as Honda or Motorola are unlikely, but that the regional plan policy EC4 to provide for major strategic sites should be reflected in the SBLP in policy terms (IR Chap 4 para. 1.9). New policy E2 is not site specific but it is welcoming and sets out criteria against which proposals can be considered favourably.

5.3 Secondly, new policy E3 (MOD 245) is included to provide a range of new sites to reflect the WSP requirement of 260 ha. New policy E3 again is not site specific. It links provision of sites to the WSP quantum of employment land in general terms.

5.4 Thirdly, new policy E9 (MOD 278) allocates 25 ha of employment land to the east of A419 and south of A420. The details of the actual allocation is considered in the section below.

5.5 Given that the SBLP allocates more than the WSP quantum and given that under proposed policy E2, a large investment proposal providing even more employment land could be permitted, the SBLP policies are likely to result in an over supply of employment land. This could mean that the WSP employment land quantum could be significantly exceeded. This would be in conflict with new policy E3 and the Inspector's comments that "it is right that this Plan adopts the 2011 WSP employment land requirement..." (IR Chap 4 para 1.3).

5.6 Your officers have therefore lodged an objection to the over supply of employment land which is likely to be created by the new allocation E9 in combination with new policies E2 and E3.

**6. Eastern Development Area**

6.1 In allocating land east of A419 and south of A420, part of what is commonly known as the Eastern Development Area, new policy E9 (MOD 278) acknowledges that the direction of the Strategic Development Area "is to be confirmed in the approved Regional Spatial Strategy". The proposed new paragraph after policy E9 in the SBLP also states explicitly "the allocation of this 25 hectares of employment land pre-empt's" any recommendations in the Regional Spatial Strategy (MOD 279).

6.2 Given that the SBLP is being prepared under the old development plan system, ie in general conformity with the WSP, your officers have objected to the allocation of land in an old style

local plan on the basis of what may (or may not) be contained in a new style Regional Spatial Strategy (RSS) on the grounds that this is not a sound basis for the preparation of the SBLP. The Regional Spatial Strategy has yet to be approved by Government and it is premature to make decisions at this stage, pre-empting its outcome.

- 6.3 Notwithstanding this objection, should the Eastern Development Area be confirmed through the preparation of the RSS, then this objection to the proposed employment allocation is maintained because the allocation prejudices the comprehensive approach and proper master-planning of this Eastern Development Area which should take place once this has been confirmed in the RSS.

## **7. Allocation/Designation**

- 7.1 With regard to the area designated for employment (MOD 249) there are a number of related objections.
- 7.2 Firstly, in new policy E9 a 25 ha area of land is allocated for employment uses (MOD 278) while MOD 249 is to include a designation on the Urban Area Inset to denote an 'Area of Search' for the 25 ha employment allocation. It is estimated that the area of search totals some 50ha.
- 7.3 This raises the obvious point that an 'allocation' is not the same as an 'area of search' and that an area of search of some 50ha does not show a 25 ha area that has been allocated. These discrepancies would not seem to be consistent with the general advice that local plans should create certainty for both developers and the local communities. It is noted that the Inspector also took the view that the employment site should be 25 ha and that with regard to the precise boundaries of the land to be allocated, he would leave that to the Council (IR Chap 4, para 8.24). There is no precision in the definition/allocation of " an area of search".
- 7.4 Secondly, MOD 249 shows the area of search on the Urban Area Inset. The scale makes detailed assessment difficult but, given the existing junction arrangements on the A419 to the north west, vehicular access to the area of search would appear to be required from the A420. No details are given as to how an appropriate vehicular access may be achieved and while policy E9 d) requires a Transport Assessment, this is likely to focus on traffic generation and impact and it does not directly address the issue of the feasibility of the formation of the new road junction onto the A420.
- 7.5 Thirdly, MOD 278 confirms that planning permission for employment land will not be granted in advance of approval of a masterplan. The relevant 'decisions by the LPA' comments that the delineation of a specific 25 ha site is "considered premature and inappropriate" but, see objection above, the SBLP refers to a 25ha allocation. In the context of an allocation, there would seem to be little purpose in such a delineation if planning permission will only be given after the preparation of a masterplan which might conclude that the location of employment land should be elsewhere within the Eastern Development Area..
- 7.6 Your officers have therefore objected to this approach to the formulation of a proposal on the grounds that it is not easily understood, lacks certainty and does not demonstrate how the strategy of the plan will be implemented in practical terms.

## **8. Conclusions**

- 8.1 The proposed modifications which relate to the designation of a new 25 ha area for employment land to the east of the A419 and south of the A420 have been addressed in the sections above. In the light of the issues involved, objections have been made to these proposed modifications as follows;
- a) To proposed modification MOD 237 on the grounds set out in section 5 above,

- b) To proposed modification MOD 278 on the grounds set out in section 6 above,
- c) To proposed modification MOD 249 on the grounds set out in section 7 above,

**9. Glossary**

IR	Swindon Borough Local Plan 2011 Inspector's Report
RSS	Regional Spatial Strategy
SBLP	Swindon Borough Local Plan 2011
WSP	Wiltshire Structure Plan 2011

RODGER HOOD  
ASSISTANT DIRECTOR (PLANNING & COMMUNITY STRATEGY)

Background Papers :

Appendix A (attached) contains the relevant extracts from the Swindon Borough Local Plan 2011 Proposed Modifications.

For further information, contact Principal Planning Officer Nick Burroughs, extension 496.

REPORT OF THE HEAD OF ASSET MANAGEMENT  
TO THE EXECUTIVE  
5 MAY 2006

**Whole Council Provisional Capital Out-turn 2005/06**

**1.0 Introduction and Report Summary**

- 1.1 This report forms part of the continuing provision of financial information to allow Members to review the performance of their services. The report shows the capital expenditure in 2005/06 (subject to audit) on projects in the agreed capital programme and requests budget carry-forward where necessary.
- 1.2 The contact officers for this report are Steve Lawrence, Head of Asset Management (01235 520202 ext. 321) or the responsible officer for each scheme as indicated.

**2.0 Recommendation**

- (a) *That Members note the expenditure on capital projects in the financial year 2005/06*
- (b) *That Members agree the revised expenditure profile for capital projects and carry-forward of budgets to 2006/07 (net total £472,220) as shown in Appendix A.*

**3.0 Relationship with the Council's Vision, Strategies and Policies**

- (a) Vision Statement objectives A and B.
- (b) The report does not conflict with any Council Strategies.
- (c) The report complies with existing policies on financial management.

**4.0 Actual Revenue and Capital Expenditure compared to the Budget**

- 4.1 The report sets out at Appendix A the Council's capital programme for 2005/06 to 2007/08. Details are provided of:
- the revised budget for 2005/2006 agreed February 2006
  - the actual expenditure and income to the end of March 2006 (subject to audit),
  - any unspent budget that the budget-holders wish to carry forward,
  - the agreed budget for 2006/07,
  - proposed expenditure in 2007/08 for continuing schemes.
- 4.2 The original capital budget for 2005/06 was agreed in February 2005 at £2,805,910 with an estimated actual spend of £2,500,000. In July 2006 budget carry-forwards from 2004/2005 of £201,960 were agreed. New schemes agreed during the year amounted to £8,380,000 (£7,600,000 was for acquisition of investment properties). In February 2006 a revised capital budget for 2005/06 of £6,915,200 was agreed.
- 4.3 The column headed "c/fwd to 2006/07 requested" contains unspent budget from 2005/06 where the officer responsible still needs to incur further expenditure to complete the scheme. Many of these sums are committed or unavoidable.
- 4.4 There are also schemes where work has taken place earlier than expected or, for new schemes, preliminary fees or costs have been incurred. These amounts are shown as credits

in the c/fwd requested column which will have the effect of reducing the original budget in 2006/07.

- 4.5 Taken separately the expenditure budget carry forwards requested total £656,770 less grants and contributions of £157,000, less IEG grant carried forward of £4,670 and less budget pulled back from 2006/07 of £22,880 giving a net total of £472,220.

STEVE LAWRENCE  
HEAD OF ASSET MANAGEMENT

cost centre	officer resp.	exp. to 31.3.05	revised estimate 2005/06	provisional outturn 2005/06	c/fwd to 2006/07 requested	original estimate 2006/07	proposed 2007/08	proposed est. total cost	FY Rev. cost once complete	comments
<b>continuous schemes</b>										
W17	AJM	15,776	45,000	18,173	26,825	45,000	45,000	150,774		programme rearranged
W40	IRM	88,295	2,200	1,792		15,000	15,000	120,087		
W97	IF	1,156,350	738,000	752,012		705,000	705,000	3,318,362		excess from discretionary budget
W93	IF	(652,519)	(443,000)	(443,000)		(423,000)	(423,000)	(1,941,519)		limited by ODPM
W98-Y03	IF	167,923	152,000	51,822	86,170	100,000	100,000	505,915		
		775,825	494,200	380,799	112,995	442,000	442,000	2,153,619		
<b>total continuous schemes</b>										
<b>specific projects - expected completion in 2005-06</b>										
W52	CW	7,040,895	1,350	1,354				7,042,249		
W77	AJM	45,142	5,000	5,778				50,920		
Y16	PAS	36,351	9,000	--	9,000			45,351		still to make final payment
Y17	MTL	70,197	2,000	1,349	650			72,196	10,000	
Y26	AJM	19,213		755				19,968		retention
Y30	HSB	213,896	219,650	152,654	67,000			433,550	20,000	some from IEG money
Y42	AJM	23,975		368				24,343		retention
Y45	AJM	15,832	13,200	13,100				28,932	2,500	
Y46	DMQ	6,449	26,000	24,999				31,448	5,000	met from IEG money
Y50	DG	27,857	2,000	1,823				29,680	2,000	
Y53	RH		10,000	7,434	2,500			9,934		recruitment delays
Y56	JH		12,000	11,668				11,668		
Y64	SFL		2,100,000	2,098,873				2,098,873		
		7,499,807	2,400,200	2,320,155	79,150			9,899,112	39,500	
<b>total ad hoc schemes expected to finish 2005-06</b>										
<b>specific projects - expected to continue</b>										
W03	GAM	15,401	--			100,000	150,000	265,401		
W04	GAM	13,600	--			60,000		73,600		
W09	DS	31,791	3,500	3,195		2,500		37,486		
W11	DS		22,750	20,847		21,750	21,750	64,347	(40,200)	
W26	IM		--			150,000		150,000		
W26	IM					(150,000)		(150,000)		
W49	CW	6,509	--			56,000		62,509	(21,000)	
W54	MTL	603,398	242,200	20,970	221,230	300,000		1,145,598	10,833	programme rearranged
W54	MTL	(409,584)	(185,200)	(28,206)	(157,000)	(231,220)		(826,010)		
W55	TW	--	--			150,000		150,000		
W56	AJM	32,708	38,000	12,980	25,000	30,000		100,688		
W75	AJM	81,927	20,000	19,884		20,000		121,811		
Y08	GAM	125,332	34,000	14,475	5,000	3,000		147,807		

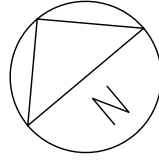




The Vale of the White Horse  
District Council  
(Land at Limborough Road,  
Wantage).

Plan A

Scale - 1:500 @ A3



REPORT OF THE ASSISTANT DIRECTOR (AUDIT)  
TO THE EXECUTIVE 5 MAY 2006  
AND SCRUTINY COMMITTEE 11 MAY 2006

Internal Audit Plan – 2005-06 Out-turn

**1.0 Introduction and Report Summary**

- 1.1 This report summarises the out-turn of the 2005/06 Internal Audit Plan, and provides a summary of all assignments completed from the 2005/06 plan, and all unplanned assignments carried out.
- 1.2 This report also highlights any unactioned Internal Audit reports, i.e. those where the Action Plan containing our recommendations has not been returned to Audit with the proposed corrective actions.
- 1.3 This report serves as the Annual Report on Internal Audit, as required by the CIPFA Code. (Chartered Institute of Public Finance and Accountancy - Code of Practice for Internal Audit in Local Government in the United Kingdom).
- 1.4 The Contact Officer for this report is Sam Turner, Assistant Director (Audit), Tel: 01235 547615.

**2.0 Recommendations**

(a) *To note the content of the report.*

**3.0 Relationship with the Council's Vision, Strategies and Policies**

- (a) Vision strands A and C.
- (b) No specific strategy.
- (c) Anti Fraud & Corruption Policy

**4.0 Background**

- 4.1 The 2005/06 Audit Plan was approved by the Executive on 1 April 2005 and noted by Scrutiny on 12 May 2005. In that report the AD (Audit) explained that the plan had been devised to take into account the following factors: an auditor post became vacant at the beginning of April 2005 and was assumed to remain vacant throughout the year, the audit plan target in the preceding years was not met, and the External Auditors had recommended allocating time to "contingency". The 2005/06 audit plan was therefore smaller than previous years' plans.
- 4.2 The target for the completion of the 2005/06 plan was agreed at 100% which represented a challenging but achievable target.

**5.0 Out-turn of 2005/06 Audit Plan**

- 5.1 The actual out-turn of the 2005/06 Audit Plan was 100%. This represents excellent performance by the Auditors and reflects a consistent commitment to, and focus on, planned audits and other "chargeable" work. This is also evident from the improved percentage of time spent on "chargeable" work which exceeded its 65% target in 2005/06 (actual performance 73%).

- 5.2 In recent years there had always been a significant time lag whereby each year's audit plan slips into the following year. To correct this problem the 2004/05 audit plan was "cut off" at a much earlier time than in previous years, making 2004/05 shorter than previous (and future) years. This adjustment was made as a deliberate move to bring the audit plans back into line with financial years and the 2005/06 Audit Plan has been successfully contained within the 2005/06 financial year.
- 5.3 In addition to completing the Audit Plan, unplanned audit reviews were also carried out. These were carried out at the request of the relevant managers in order to improve controls. There were no fraud investigations during 2005/06.

## 6.0 Schedule of Audits Completed (in descending order of Risk Score)

Planned Audits:	Date Final Report & Action Plan Issued	Date Action Plan Agreed	Outstanding Responses:
Cash	25 August 2005	16 November 2005	
Debtors	16 December 2005	28 March 2006	
Main Accounting	1 November 2005	25 November 2005	
Sharper Commercial Focus	Draft not yet issued	Draft not yet issued	
ICT Security	5 December 2005	23 February 2006	
Risk Management	1 September 2005	20 April 2006	
Benefits	27 March 2005	Not yet due	
Affordable Housing	22 December 2005	3 February 2006	
Access to Services	Draft not yet issued	Draft not yet issued	
Contract Management (3 separate contracts were looked at)	7 September 2005	26 September 2005 11 October 2005 30 January 2006	
Payroll	26 August 2005		Outstanding (HR)
Recycling	10 March 2006		Outstanding (Env Health)
Quality System Audits (ISO 9001:2000)	N/A	N/A	
Business Rates	8 September 2005	20 January 2006	
Council Tax	8 September 2005	9 December 2005	
Capital Accounting	7 November 2005	26 January 2006	
Accounts Payable	22 December 2005	8 February 2006	
Treasury Management	5 September 2005	No recommendations	
Overtime	25 July 2005		Outstanding (HR/Corporate)

### Unplanned Audits:

Rent Accounting	30 June 2005	18 October 2005	
Temporary Accommodation	19 December 2005	No formal action plan	
Post Room	13 January 2006	31 January 2006	

## 7.0 Internal Audit Action Plans

- 7.1 Following each audit all the audit recommendations are issued in an Action Plan which the relevant managers are required to complete with their responses to the recommendations. The Action Plan is then signed off and returned to Internal Audit.
- 7.2 The table at section 6.0 is a schedule of the audits completed, the date each Action Plan was issued and then either the date the completed Action Plan was received or an explanation of the status.

7.3 The agreed and signed off Action Plans are attached as an Appendix in Section II of the Agenda.

## **8.0 Effectiveness of Internal Audit**

8.1 The schedule of audits completed shows that there are only a small number of outstanding responses. This reflects a continuing good response to Internal Audit reports over the past year.

8.2 The Annual Audit & Inspection Letter from the External Auditor did not contain any specific references to the work of Internal Audit.

## **9.0 Opinion on the Overall Adequacy and Effectiveness of the Internal Control Environment**

9.1 Standard 9 of the CIPFA Code of Practice requires the Head of Internal Audit to provide an opinion on the overall adequacy and effectiveness of the Council's internal control environment and that the opinion should support the Statement on Internal Control.

9.2 The overall conclusion, based on the results of audit work performed during the year, is that the Council's internal control environment is adequate. However, this is a somewhat tenuous situation and is subject to the following agreed improvements being implemented:

- (a) The full implementation of the Debt Strategy, which is essential to achieving and maintaining robust control over debt.
- (b) The review of the Council's Risk Registers following the senior management restructure, and the production of Business Continuity Plans.
- (c) Improvements in reconciliation of income and the resolution & ownership of discrepancies.

SAM TURNER  
ASSISTANT DIRECTOR (AUDIT)

Background Papers:

CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom

By virtue of paragraph(s) 1, 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

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