USE OF RESOURCES – ACTION PLAN

1.   FINANCIAL REPORTING

1. The council produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers	1.1. The accounts submitted for audit presented fairly and contained only a small number of non-trivial errors	• Review Audit Commission 2006/07 Statement of Accounts report and implement recommendations.	• February 2008	• Jenny Spick	Complete Feb 2008. Detailed session on action points on reserves, provisions, creditors, debtors and other areas Timetable has built in reviews of specific items at key points e.g. accruals Also action on specific actions such as equal pay, community assets
		• Compare SORP and current procedures Update relevant parts in the Closedown Procedure Manual and issue further guidance on treatment of reserves, provisions, debtors and creditors.	• February - March 2008	• Jenny Spick	Complete. SORP Changes have been determined. Guidance issued.
		• Monitoring of closedown against timetable and additional qualitative reviews before accounts submission.	• March –June 2008	• Jenny Spick	In progress: Monitoring is taking place through weekly meetings April-June

2. The council promotes external accountability.	2.1 The council can demonstrate that it is considering the views of a range of stakeholders in making its decision whether to publish an annual report.	• Further identification of 'stakeholders' • Explore the use of the Citizens Panel survey and the Wirral website to obtain input from stakeholders.	• April - June 2008 • April - June 2008	• Peter Molyneux • Peter Molyneux	Complete Annual report to be published and reported to Cabinet 25 Sep 08 As above
	2.2 The council publishes summary financial information that meets the need of a range of stakeholders.	• Continue production of summary accounts leaflet and make available via internet and customer contact points.	• June 2008	• Jenny Spick	Future action: Leaflet to be produced when Statement of Accounts produced

2. FINANCIAL MANAGEMENT

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
3. The council medium-term financial strategy, budgets and capital programme are soundly based and designed to deliver its strategic priorities.	3.1 Finalise Corporate plan and ensure it drives MTFS and resource allocation	• Agreement of Members and report to Cabinet • July 2008	• Feb-May 2008 • July 2008	• Jim Wilkie/Russ Glennon	Complete:New Corporate Plan agreed by Cabinet 13 March 2008 supported by departmental service plans e.g. DASS there is a clear link between the Corporate Plan & DASS Business Plans - driving corporate & Departmental MTFP (reported at Virtual Cttee) Future action MTFS to be submitted to Cabinet July 2008
	3.2. Develop the MTFS , in the context of an agreed corporate and efficiency plan, and ensure it clearly reflects the resource implications of other strategies, and measures to address any identified funding gaps.	• Annual update to rolling 3 year plan and report to Cabinet	• July 2008	• Tom Sault	In progress. To be reported to Cabinet 23 July 2008

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
4. The council manages performance against budgets.	4.1 The Councils budget monitoring is related to operational activity indicators that are lead indicators of spend and are informed by a risk assessment.	• Regular monitoring reports to Cabinet to highlight these areas.	• On-going	• Chief Officers	In Progress Monthly highlight report to Cabinet members. Budget reports to every Scrutiny cycle.
		• Further work to illustrate key operational activity indicators within monitoring reports	• On-going	• Chief Officers	In progress e.g. New quarterly monitoring report format and DASS developing Balanced scorecard relating financial performance to activity monitoring & target setting
	4.2. Finalise plans for delivering the Council efficiency plan targets	• Update report to Members	• Feb-May 2008	• Jim Wilkie	In Progress Efficiency targets now subsumed within Projected Budget 2008-2011 report to cabinet

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	4.3. Fully embed arrangements for reviewing the financial performance of significant partnerships	• Update to identification of significant partnerships.	• Summer 2008	• Ian Coleman	In Progress New arrangements for Greater Merseyside Connexions commenced April 2008 with Wirral continuing as Lead Body
		• Report to Cabinet	• On-going		Regular reports to LAA Board and Cabinet on LAA financial issues

(DASS) monthly overview of relative financial performance of PCT and DASS |

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	4.4. Informative profiled financial monitoring reports are received by all budget holders soon after the month end enabling managers to respond to issues in a timely way.	• Review content of monitoring report information	• On-going	• Bob Neeld	Complete: Content reviewed and profiled budget reports created DASS. Commitment Accounting reports sent out to budget managers within 5 days of accounting period. Distributed via Digital Dashboard alongside operational & HR performance indicators in format agreed with Budget Managers.

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
5. The council manages its asset base .	5.1 The council's asset management plan provides clear forward looking strategic goals for its property assets and shows how the council's land and buildings will be used and developed to help deliver corporate priorities and service delivery needs, now and in the future. The plan shows how property assets will be maintained, modernized and rationalized to ensure that they are fit for purpose. (new)	.Update of Asset Management Plan report to Cabinet.	Ongoing July 2008	• Jim Wilkie/Kevin Adderley	The Council's Asset Management Plan approved by Cabinet 06.09.07 – Action Plan covered 5 key areas to secure better use of Council assets in particular implementation of Accommodation Strategy. Accommodation Strategy reviewed by Corporate Services Overview and Scrutiny Committee 22.01.08. Report on the Property Performance Management approved by Cabinet 13.03.08
	5.2 Members are aware of the level of backlog maintenance and have approved a plan to address it as appropriate	Report on Property Performance Management approved by Cabinet 13.03.08. • Current status of programme condition surveys • National PI PMI – no properties in category D, 68% in category A • Information from condition surveys used to prioritise PPM budget expenditure	• Ongoing	• Jim Wilkie/Kevin Adderley	Report on Property Performance Management approved by Cabinet 13.03.08.

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	5.3 The Council has developed a set of local performance measures in relation to assets that link asset use to corporate objectives.	Note: No longer a criteria within 2008 Use of Resources criteria. But flagged up by the Audit Commission as an improvement area within its 2007 assessment report.	• N/A	N/A	N/A
	5.4 The Council makes investment and disposal decisions based on thorough option appraisal and whole life costing.	Reports produced on investment and disposal options	Ongoing	• Jim Wilkie/Kevin Adderley	Disposal Options for Sale of Assets Report approved by Cabinet 24.01.07. Cabinet report on Property Performance Management 13.03.08 – Appendix 1 appraisal matrix for administrative buildings prioritised for disposal.

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	5.5 The Council maintains a record of all of its land and buildings that contains accurate data on its efficiency, effectiveness, asset value and running costs which can be used to support decision making on investment and disinvestment in property(new criteria)	.Asset register and supporting systems are kept up to date with relevant information	Ongoing	• Jim Wilkie/Kevin Adderley	Continuous updating of Premise system to collate comprehensive property data. Cabinet report on Property Performance Management 13.03.08 – performance information on maintenance and running costs. All Council assets revalued on a 5 year rolling programme

3.   **FINANCIAL STANDING**

Objectives	KLOE Criteria/Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
6. The council manages its spending within the available resources.	6.1 The approved level of balances is adhered to, the council's financial standing is sound and supports the achievement of long term objectives.	• Regular budget monitoring reports to Cabinet and where necessary corrective action made	• On-going	• Ian Coleman • Tom Sault	Completed. Reports produced to cabinet per timetable of report to cabinet 24 May 2007.In addition monthly financial summaries circulated to Cabinet and Committee Chairs.

Objectives	KLOE Criteria/Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	6.2 The council's targets for income collection and recovery of arrears stretch performance and their achievement is monitored with appropriate corrective action taken during the year to achieve the targets (new criteria)	• Expansion of financial matters report to cover income targets and performance and effectiveness and costs of debt recovery actions	• Completed	• Malcolm Flanagan	Completed. Additional information incorporated within reports.
		• Review and roll out of accounts receivable system functionality	• By March 2008	• Malcolm Flanagan	AR review has resulted in a number of on-going actions - E-Returns rollout -Income review project as part of the Change Programme 2008/09 (Cabinet Feb 2008) (DASS) Additional capacity agreed by Council to focus on organizational debt recovery. New Locality structures agreed to improve assessment & collection of charges for services.

4.   **INTERNAL CONTROL**

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
7.The council manages its significant business risks.	7.1 The risk management process is reviewed and updated at least annually	Embed risk management strategy via: • regular update of risk register • reporting to Members • review of key decision reports to Cabinet	• On going • On going	• Mike Lane	Revised Corporate Risk Register put before Cabinet (13 March 2008) Review of the Corporate Risk Management Strategy (June 2008)
		• Risk management is embedded in all processes – linked to training programme.	• On going		Further risk management training sessions for Members (July 2008)

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
8. The council has arrangements in place to maintain a sound system of internal control	8.1 The risk management process specifically identifies risks in relation to partnerships and provides for assurances to be obtained about the management of those risks.	• Examination of partnership risks covered in risk management training programme. • Partnership risk management training for LAA		• Chief Officers • Mike Lane	Completed Individual meetings between Mike Lane and Chief Officers to identify relevant risk issues
		• Guidance for officers on identifying and managing partnership risks to be developed.		• Mike Lane	Partnership risk training to LAA Development Group (13 February 2008) Partnership Risk 'Toolkit' made available through the Wirral Intranet (April 2008)
		• Regular review of risk management considered as a matter of course for all partnerships and significant partnerships reviewed.		• Simon Goacher	1.Review of outside bodies (partnerships) to which Councillors are appointed has been carried out ahead of Annual Council 2. The member Training Steering Group has approved a training programme for members appointed to partnerships on their roles and responsibilities, working with other authorities to scope the training programme by the

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
9 The Council has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business	9.1 The Whistleblowing policy is publicized and demonstrates the council's commitment to providing support to whistleblowers.	• Ensure periodic reviews are undertaken and report to Members		• Paul Bradshaw	Complete:The policy has been reviewed and revised. This was reported to and agreed by Cabinet on 3 April 2008 and is to be reported to Employment Committee on 16 June 2008.

5. Value For Money

Objectives	KLOE Criteria/ Improvement Opportunities		Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
10. The Council currently achieves good value for money	10.1	Overall costs, including unit costs for key services demonstrate best value compared to other councils providing similar levels and standards of services and allowing for the local context	• Report on Audit Commission Value for money profiles submitted to Cabinet • Chief Officers reporting to Cabinet on perceived 'high cost' areas.	• Nov 2007 • Feb 2008	Ian Coleman Chief Officers	Complete DASS) Value for Money report presented to Cabinet. Clear links to Efficiency Plan proposals. VFM consideration in re-structure proposals
	10.2	Areas of higher spending are in line with stated priorities and the investment results in improved services.	• Reports from Chief Officers on VFM profiles.	• Feb 2008	• Chief Officers	Reports to Cabinet 7 February 2008
			•	•		

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
11 The council manages and improves value for money	11.1 There is clear information on costs and unit costs, and how these compare to the quality of services. Such information includes comparatives with other councils as well as measuring trends over time. Members and managers routinely use this information to review and challenge VFM throughout services and corporately	• Report on Audit Commission Value for money profiles submitted to Cabinet • Chief Officers reporting to Cabinet on perceived 'high cost' areas	• Nov 2007 • Feb 2008	• Ian Coleman • Chief Officers	Completed Reports to Cabinet 7 Feb 2008 on areas identified in November report from Directors of Finance, Children and Young People and Adult Social Services
	11.2 The council collects information on the needs and impact of its services, policies and strategies on different community groups and is using this information to improve VFM, outcomes and access to services	• Reflected in new LAA and in strategy documents • Reflected in reports from Chief Officers	 On-going	• Russ Glennon and Chief Officers	New LAA with priorities based on business case with input of LAA partners of priorities/needs and a 'story of place' about to be agreed Also reflected in Corporate Plan Revised customer access strategy currently being progressed

Objectives	KLOE Criteria/ Improvement Opportunities		Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	11.3	There are clear policies and effective processes for reviewing and improving VFM. The scope for improving VFM is kept under review and scrutiny.	• MTPS is reviewed annually for VFM linkages • Regular reviews and reporting within performance reports by Departments	July 2008	• Tom Sault • Chief Officers	In progress (DASS) VFM assessment of voluntary sector agreements and tender evaluation
	11.4	There are clear improvements in VFM particularly in priority areas in recent years	• Regular reporting • Chief Officer reports • Gershon returns and National Indicator	Feb 2008	• Chief Officers • Tom Sault	Reports to Cabinet 7 Feb 2008 on areas identified in November report from Directors of Finance, Children and Young People and Adult Social Services LPSA efficiency target met.
	11.5	The council has evaluated its use of partnerships to improve VFM. It has an understanding of total resources at the disposal of its significant partnerships which it is using to support clearly identified outcomes	• Review Partnership Register • Review of LAA arrangements	June 2008	• Simon Goacher • Peter Molyneux	In progress Review of partnership register for completion by the end of June 2008 Regular reports to LAA board during 2007/08 of LAA financial issues and changes to funding regime

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	11.6 The council uses IT to drive and enable business process change to improve both its own VFM and access to services to uses.	• Review Information Strategy Group		• Jim Wilkie	Review of Corporate improvement Group undertaken
		• Business cases for investment		• John Carruthers	Business cases used for 2008/09 IT development programme
		• Change Programme		• Jacqui Roberts	4 change projects underway 1. Efficiency review of common support services functions 2. GIS/LLPG project 3. Agile working 4. Transport Review