USE OF RESOURCES – ACTION PLAN

1.   FINANCIAL REPORTING

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
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. • 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. • Monitoring of closedown against timetable and additional qualitative reviews before accounts submission.	• February 2008 • February - March 2008 • March –June 2008	• Jenny Spick • Jenny Spick • Jenny Spick	In progress
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	
	2.2The 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	

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	• Feb-May 2008	• Jim Wilkie/Russ Glennon	
	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	• Summer 2008	• Tom Sault	
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. • Further work to illustrate key operational activity indicators within monitoring reports	• On-going	• Chief Officers • Chief Officers	
	4.2.	Finalise plans for delivering the Council efficiency plan targets	• Update report to Members	• Feb-May 2008	• Jim Wilkie	

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. • Report to Cabinet	• Summer 2008	• Ian Coleman	
	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	

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)			• Jim Wilkie/Kevin Adderley	
	5.2 Members are aware of the level of backlog maintenance and have approved a plan to address it as appropriate		•	• Jim Wilkie/Kevin Adderley	
	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

Objectives	KLOE Criteria/ Improvement Opportunities	Actions/Milestones	Start and End Dates	Lead Officer(s)	Progress against Actions and Milestones
	5.4 The Council makes investment and disposal decisions based on thorough option appraisal and whole life costing.			• Jim Wilkie/Kevin Adderley	
	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)			• Jim Wilkie/Kevin Adderley	

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	
	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 • Review and roll out of accounts receivable system functionality	• Completed • By March 2008	• Malcolm Flanagan • Malcolm Flanagan	

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 • Risk management is embedded in all processes – linked to training programme.	• On going • On going • On going	• Mike Lane	
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 • Guidance for officers on identifying and managing partnership risks to be developed. • Regular review of risk management considered as a matter of course for all partnerships and significant partnerships reviewed.		• Chief Officers • Mike Lane • Mike Lane • Simon Goacher	
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	

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	
	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	
			•	•		

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	
	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 anfd in strategy documents • Reflected in reports from Chief Officers		• Russ Glennon and Chief Officers	

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		• Tom Sault • Chief Officers	
	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	
	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		• Simon Goacher • Peter Molyneux	
	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 • Business cases for investment • Change Programme		• Jim Wilkie • John Carruthers • Jacqui Roberts	