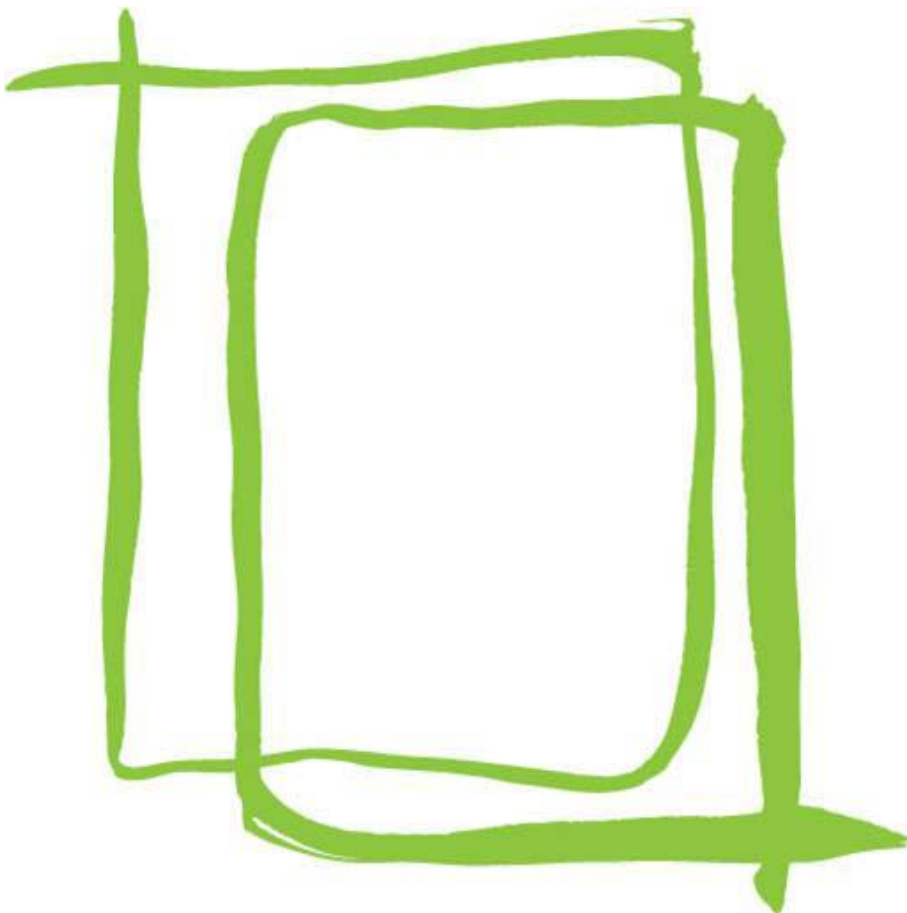


# Police Use of Resources - Final Feedback

Bedfordshire Police Authority

Audit 2007/08

October 2008



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# Contents

|  |           |
|--|-----------|
| <b>Introduction</b>  | <b>3</b>  |
| <b>Approach and scoring</b>                                | <b>4</b>  |
| <b>Summary of scores for Bedfordshire Police Authority</b> | <b>5</b>  |
| <b>Key messages and actions for the Police Authority</b>   | <b>6</b>  |
| <b>Theme summaries</b>                                     | <b>9</b>  |
| <b>Status of the report and next steps</b>                 | <b>16</b> |
| <b>Appendix 1 – Action plan</b>                            | <b>17</b> |

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## Status of our reports

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

- any director/member or officer in their individual capacity; or
  - any third party.
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# Introduction

- 1 This report presents the results of the 2007/08 police use of resources assessment (PURE) at Bedfordshire Police Authority. As the Audit Commission's appointed auditor to the Police Authority, we undertook the majority of this review during the period March 2008 to May 2008, as part of our responsibility to examine the economy, efficiency and effectiveness of the Authority's use of resources under section 5(1)(e) of the Audit Commission Act 1998. We completed the financial reporting section of the review and revisited our assessment of financial standing following completion of our work on the financial statements in September 2008.
- 2 We have completed our review in accordance with the methodology and guidance issued by the Audit Commission (the Commission). The results have been subject to internal and national quality control arrangements, designed to ensure compliance with the methodology and guidance, and consistency.
- 3 This report summarises the approach taken and the results of the assessment. It also highlights areas for improvement based on the criteria issued by the Commission.

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# Approach and scoring

- 4 The PURE assessment requires auditors to form judgements on the police authority and force arrangements to secure effective use of resources across five themes:
  - financial reporting;
  - financial management;
  - financial standing;
  - internal control; and
  - value for money.
- 5 Each theme consists of key lines of enquiry (KLOE) and areas of audit focus. Auditors are required to make a judgement for each KLOE against a set of 'descriptors' or 'criteria'. Judgements are made using the Audit Commission's scoring scale:
  - 1 = below minimum requirements – inadequate performance;
  - 2 = at minimum requirements – adequate performance;
  - 3 = consistently above minimum requirements – performing well; and
  - 4 = well above minimum requirements – performing strongly.
- 6 The Commission will determine the overall use of resources score by combining the auditor's separate scores for each of the themes covered.
- 7 In forming our assessment, we take account of the methodology set out in the PURE guidance to auditors, and briefings to police authority treasurers and force finance directors issued between October 2007 and February 2008.
- 8 This is the third year auditors have undertaken PURE assessments. The key principles for the 2007/08 approach is a risk based and proportionate refresh of 2006/07 findings, with a focus on:
  - key changes to the KLOE referred to in police authority guidance;
  - actions by police authorities and forces to address improvement opportunities identified in the 2006/07 PURE assessment;
  - for scores of 3 and above, considering whether relevant arrangements are 'embedded' - they have been operating consistently with clear outputs and are having an impact; and
  - for scores of 4 (performing strongly) considering whether, in addition to meeting the descriptors/criteria, police authorities can demonstrate innovation or best practice that can be shared with others.

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# Summary of scores for Bedfordshire Police Authority

- 9 Table 1 summarises the scores and 2006/07 comparative judgements for each theme. The Police Authority continues to perform well and is consistently above minimum requirements in relation to Financial Management, Financial Standing and Internal Control. However, during 2007/08 performance with regard to Value for Money is below average relative to peers (as assessed through MSF groupings). Although there has been some improvement in performance year on year, which has closed the gap with peers, this is from a low base and further improvement relative to the MSF group is still required. Capacity issues have impacted on the Authority's ability to achieve the necessary step change in performance.
- 10 It should be noted that while the VFM score has reduced, it is at level 2, which means performance is still 'adequate' and meets the Audit Commission's minimum requirements.

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**Table 1 Bedfordshire Police Authority - summary of use of resources scores by theme**

| Use of resources theme | 2007/08 score | 2006/07 score |
|------------------------|---------------|---------------|
| Financial reporting    | 3             | 3             |
| Financial management   | 3             | 3             |
| Financial standing     | 3             | 3             |
| Internal control       | 3             | 3             |
| Value for money        | 2             | 3             |

Source: Audit Commission

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# Key messages and actions for the Police Authority

- 11 This summary sets out key findings; both overall for the police authority and force and in relation to each theme, summarising strengths and areas for improvement.

## Overall messages

- 12 The overall messages from our work are as follows.
- 13 Levels of performance have been maintained with regard to Financial Reporting, Financial Management, Financial Standing and Internal Control and are consistently above minimum requirements. This is against a backdrop of the PURE assessment becoming a 'harder test' each year, and so although the score has not increased, the direction of travel in these areas remains positive.
- 14 The score with regard to Financial Standing is revisited following the completion of the opinion audit. Having completed our work on the opinion, we have not proposed any change to the score for Financial Standing.
- 15 The delivery of Value for Money (VFM) is below average relative to peers. Whilst relative costs have remained very low in many areas, performance in a number of key areas, such as the level of Sanction Detections, remains below average when compared with the Most Similar Forces group (MSF). The Authority and Force continue to drive improvement in performance year on year, closing the gap with peers, but this is from a low base and performance relative to the MSF group continues to lag.
- 16 The main areas where performance compares poorly relative to MSF peers are:
- overall victim satisfaction, particularly minority ethnic groups (both sixth out of six in the MSF group); and
  - robbery, vehicle crime, and burglary, which are all shown as performing 'worse than peers' (source: i-Quanta Force Overview Report).
- 17 The Authority had also fallen behind in the roll-out of the Neighbourhood Policing initiative, although a recent HMIC review notes that this is now improving.

## Key messages and actions for the Police Authority

- 18 There are a number of contextual factors that have contributed to the score for VFM in 2007/08. Bedfordshire Police are one of the smallest Authorities and Forces in the country, and in recognising this they have put a lot of effort into collaborating with other forces to add capacity and share costs. However, in 2007/08 they have suffered with high levels of sickness and police officer vacancies, and had difficulties in recruiting new officers. The impact of this has been to reduce the capacity available to improve performance at a greater rate, which is necessary to draw nearer to the average performance levels delivered by the MSF peers. Actions have been identified and taken during 2007/08 to overcome these issues. However, any improvements in performance secured as a result of increased capacity (or from any other actions taken) will not become apparent in performance data until 2008/09.
- 19 The Authority and Force continue to explore a number of initiatives that should help to strengthen arrangements to improve VFM going forward. Most notable among these is the commitment to maximise the benefits from collaborative working with other forces, such as the Joint Major Crime Unit established with Hertfordshire Police. The Authority and Force have also adopted a VFM strategy and undergone a major restructuring since the start of 2008/09 aimed at delivering further efficiencies going forward.
- 20 This means the Authority and Force should now be well-placed to deliver improved VFM in future. The challenge now is to demonstrate how these initiatives translate into tangible and sustainable improvements in performance, with demonstrably improved outcomes for the community, while maintaining tight controls over spending.
- 21 Looking further ahead, there will be further challenges, given the present uncertainty over the precise timescales for the redevelopment of Bedford town centre, which will require the Force to vacate the Greyfriars Police Station and relocate. Levels of performance will need to be maintained during this period, and plans will have to be sufficiently responsive and flexible to allow for this.

### Role of the police authority

- 22 The Police Authority is proactive in its aims to secure continuous improvement.
- 23 Our assessment shows that the Authority continues to perform well in areas such as risk management, particularly with regard to the role of the Audit & Business Assurance Committee, with members clearly engaged in ensuring that they are receiving adequate assurances from the Force with regard to the issues faced.
- 24 Financial Standing is clearly a key concern for the Authority, and both members and officers are keenly aware of the cost implications of decisions made and the impact that increased costs can have on the ability to maintain front-line policing. Our PURE review has identified numerous occasions where Authority members hold the Force to account for its costs and performance, showing that the separation of roles and responsibilities between the Authority and Force is clearly understood.

### Actions for police authority members

- 25 The key actions for police authority members in ensuring a continued focus on effective use of resources are included in the Theme Summaries which follow, and in the list of recommendations at Appendix 1. These improvement opportunities are linked to the 2007/08 PURE assurances. In 2008/09 the new Use of Resources assessment will be applied, which will involve a different approach to arriving at an overall judgement that will not be linked to specific assurances. The improvement areas identified from the 2007/08 assessment are however provided for information and to assist the Authority and Force's improvement planning.
- 26 Key issues for the Authority to consider are as follows.
- The need to more closely examine the relationship between cost and quality and to focus attention equally between the two, to ensure that tight control over spending is not being delivered at the expense of service quality. This will be crucial if the Authority is to improve performance while at the same time retaining tight financial control.
  - The need to address sickness and recruitment issues in order to enhance capacity and deliver the required step change in performance in key areas.
  - The need to manage the impact of the continuing uncertainty of the re-development of the Greyfriar's Police Station in Bedford, which will require the Authority to develop a solution that is both flexible in terms of timescales, but which ensures that service provision is maintained and value for money is delivered.

# Theme summaries

## Financial reporting

|   |  |
|---|--|
| <b>Theme score - 3</b>  |  |
| <b>Purpose</b>  |  |
| To assess the strength of the authority's and force's financial accounting and reporting arrangements.  |  |
| <b>Key findings and conclusions</b>   |  |
| <p>The draft accounts were produced in accordance with the Statement of Recommended Practice (SoRP), Financial Reporting Standards (FRSs), and accounting policies in all significant respects. We identified some issues primarily with regard to the increased disclosure required for financial instruments, but these were addressed during the audit and the accounts were revised accordingly.</p> <p>The accounts were amended with regard to the presentation of the police top up grant (£2,483k) in the Income and Expenditure account, to bring the disclosure in line with the SoRP requirements. There was no impact on the closing balance of the Police Fund.</p> <p>Working papers were generally of a good standard, and requests for additional information from auditors were responded to promptly.</p> <p>With regard to promoting external accountability, the Authority continues to perform well, making a wide range of information available to the public, and ensuring that it is available in a variety of formats and easily understandable to members of the public.</p> |  |
| <b>Improvement opportunities</b>  |  |
| <p>KLOE 1.1 (scored 3)</p> <p>The authority produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers.</p>   | <p>Improvements in this area can be secured by submitting draft accounts that contain 'trivial' errors only, and continuing to improve the timeliness of accounts quality of supporting working papers.</p>          |
| <p>KLOE 1.2 (scored 3)</p> <p>The authority promotes external accountability.</p>   | <p>To improve the Authority would need to include additional information in its public reports that relate to performance in terms of its environmental impact and actions taken to reduce its carbon footprint.</p> |

**Financial management**

|   |   |
|---|---|
| <b>Theme score – 3</b>  |   |
| <b>Purpose</b>  |   |
| To assess how well the authority and force plan and manage their finances.  |   |
| <b>Key findings and conclusions</b>   |   |
| The Authority and Force continue to perform well in this area, with level 3 performance recorded for all KLOEs, as was the case in 2006/07. The Medium-Term Financial Strategy is sound, and expenditure is tightly controlled against budgets. The Authority and Force continue to make effective use of their asset base. |   |
| <b>Improvement opportunities</b>  |   |
| <p>KLOE 2.1 (Scored 3)</p> <p>The authority's medium-term financial strategy (MTFS), budgets and capital programme are soundly based and designed to deliver its strategic priorities.</p>  | <p>Incorporate collaborative working more clearly into the MTFS in financial terms. This will become increasingly important as the Authority and Force look to increase this approach in future to achieve further efficiencies.</p> <p>The MTFS could also be enhanced by incorporating the use of different planning scenarios (best and worse-case) and explicitly linking these to risk management and other finance reports.</p> |
| <p>KLOE 2.2 (Scored 3)</p> <p>The authority and force manage performance against budgets.</p>   | <p>While performance here is good, it could be enhanced through improving focus on key variances (eg through the use of 'traffic light' approach on variance reports), and through integration of budget monitoring reports with other reports covering capital, reserves, and balances.</p>  |

## Theme summaries

| Improvement opportunities  |   |
|--|---|
| <p>KLOE 2.3 (Scored 3)</p> <p>The authority and force manage their asset base (including their estate and vehicle fleet) and their IM&amp;T service.</p> | <p>To improve here, the Authority and Force would need to demonstrate that asset management planning is fully integrated with business planning at corporate and service levels. This will be particularly important as the Authority and Force prepare to replace their main base in Bedford.</p> <p>Integrate asset management performance information with other performance data, and develop performance indicators and benchmarking to enable members to effectively challenge asset use, and identify opportunities to improve efficiency, such as considering joint-use of property assets.</p> |

**Financial standing**

|  |   |
|--|---|
| <b>Theme score - 3</b>   |   |
| <b>Purpose</b>   |   |
| To assess how well the authority safeguards its financial standing.  |   |
| <b>Key findings and conclusions</b>  |   |
| <p>The Authority and Force have maintained their level 3 performance in this area. The Authority’s financial standing remains sound, with good evidence provided of reserves being set on the basis of a clear understanding of its needs and risks with the required level of reserves being reviewed and planned for annually.</p> <p>We have revisited this section following completion of our work on the financial statements. As a result of this work, we have not identified a need to change the assessment reported in the interim feedback report and no further improvement opportunities have been identified.</p> |   |
| <b>Improvement opportunities</b>   |   |
| <p>KLOE 3.1 (Scored 3)<br/>The authority manages its spending within the available resources.</p>  | <p>Further improvement could be secured if the opportunity costs of maintaining the levels of reserves and balances, compared to the benefits they accrue, were clearly identified and reported to members (level 4 requirement).</p> |

### Internal control

|   |  |
|---|--|
| <b>Theme score - 3</b>  |  |
| <b>Purpose</b>  |  |
| To assess how well the authority's and force's internal control environment enables them to manage their significant business risks.  |  |
| <b>Key findings and conclusions</b>   |  |
| <p>The Authority and Force have maintained performance against these KLOEs, despite the inclusion of a number of additional assurances in 2007/08.</p> <p>Discretion was exercised with regard to the evidence provided to support the provision of ethics training and the fact that the Assistant Director Resources (the Force Finance Director) does not sit on the Force Management Team as required by the Financial Management Code of Practice (although we have concluded that adequate compensating arrangements are in place).</p> |  |
| <b>Improvement opportunities</b>  |  |
| KLOE 4.1 (Scored 3)<br>The authority and force manage their significant business risks.   | To improve in this area, consideration of 'level 4' criteria is required. This includes demonstrating that all appropriate authority members and senior officers have received business risk management awareness training appropriate to their needs and responsibilities, formal consideration of the 'opportunity' side of risk management to support the successful delivery of major innovative and challenging projects, and the inclusion of a 'sustainability' impact assessment in reports covering policing objectives and in initiation documents for major new projects. |

| <b>Improvement opportunities</b>   |   |
|--|---|
| <p>KLOE 4.2 (Scored 3)<br/>                     The authority and force have arrangements in place to maintain a sound system of internal control.</p>   | <p>The Authority should review the current management arrangements with regard to the fact that the Assistant Director Resources (the Force Finance Director) does not sit on the Force Management Team, as required by the Financial Management Code of Practice.</p> <p>Arrangements in other areas could be further improved through incorporation of specific references to partnerships in the standing orders, standing financial instructions and scheme of delegation. This will become more crucial as collaborative working expands.</p> <p>In addition, arrangements to ensure that business continuity arrangements are in place and effective (which are being updated in 2008/09) should extend to include provision for assurances regarding business continuity arrangements being in place for key partnerships.</p> |
| <p>KLOE 4.3 (Scored 3)<br/>                     The authority and force have arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.</p> | <p>The only improvement area identified at level 3 was to better document the provision of ethics training to members, to confirm that it is adequate and covers all required issues.</p> <p>To improve beyond a level 3 assessment, consideration of 'level 4' criteria is required. This includes introducing arrangements to publicise the successful prosecution of fraud/corruption cases (where there have been any), and demonstrating that a culture is in place where staff (including key partners' staff) feel safe to make a disclosure if required.</p>  |

Value for money

|   |  |
|---|--|
| <b>Theme score – 2</b>  |  |
| <b>Purpose</b>  |  |
| To assess the achievement of value for money within the authority and force and to conclude on the robustness of arrangements to secure improvements.   |  |
| <b>Key findings and conclusions</b>   |  |
| <p>As reported in our key conclusions, the Authority’s score has reduced from 3 to 2. The key reasons for this are set out in paragraphs 14 to 17, which concludes that while costs are controlled well and are comparatively low, the levels of performance recorded in 2007/08 are not sufficiently high to demonstrate that the Authority and Force are performing consistently above average in terms of delivering VFM.</p> <p>We have however identified in paragraph 18 some positive signs with regard to collaborative working and management restructuring which give the Authority and Force scope to improve this assessment going forward.</p> |  |
| <b>Improvement opportunities</b>  |  |
| <p>KLOE 5.1 (Scored 2)<br/>The authority and force currently achieves good value for money.</p>   | <p>The key challenge for the Authority and Force is to more closely examine the relationship between cost and quality and to focus attention equally between the two, to ensure that spending is aligned to service delivery and performance.</p> <p>Ensure that any decisions taken with regard to the relocation of Greyfriars Police Station take full account of VFM considerations as well as cost.</p>   |
| <p>KLOE 5.2 (Scored 2)<br/>The authority and force manage and improve value for money.</p>  | <p>Put in place arrangements to strengthen capacity through for example improved sickness management and reduced police officer vacancies.</p> <p>Ensure that the efficiencies planned from the corporate restructuring programme are delivered.</p> <p>With the above restructuring, and all other efficiency plans, demonstrate over the coming year that the efficiencies delivered have been translated into measurable service improvement (either in terms of performance or customer satisfaction).</p> <p>It is vital that the Authority and Force are able to demonstrate that this link is in place.</p> |

# Status of the report and next steps

- 27 This is our final feedback report and we anticipate that it will be presented at the Audit & Business Assurance Committee in November 2008.
- 28 Our understanding is that in previous years, progress against PURE recommendations has been monitored via the Audit & Business Assurance Committee, and we would recommend that this arrangement is maintained for the 2007/08 assessment.

# Appendix 1 – Action plan

| Page no. | Recommendation   | Priority<br>1 = Low<br>2 = Med<br>3 = High | Cost Implications (£) | Responsibility | Agreed | Comments | Date |
|----------|--|--|-----------------------|----------------|--------|----------|------|
|          | <b>Financial reporting</b>   |  |                       |                |        |          |      |
| 9        | KLOE 1.1:<br>Continue to strengthen arrangements for the production and review of the draft financial statements to further reduce the risk of non-trivial errors occurring, especially where there are changes to reporting requirements. | 2  |                       |                |        |          |      |
| 9        | KLOE 1.2:<br>Include additional information in public reports to inform stakeholders of the Authority and Force's performance in terms of their environmental impact and actions being taken to reduce their carbon footprints.            | 2  |                       |                |        |          |      |

## Appendix 1 – Action plan

| Page no. | Recommendation  | Priority<br>1 = Low<br>2 = Med<br>3 = High | Cost Implications (£) | Responsibility | Agreed | Comments | Date |
|----------|---|--|-----------------------|----------------|--------|----------|------|
|          | <b>Financial management</b>   |  |                       |                |        |          |      |
| 10       | KLOE 2.1:<br>Incorporate collaborative working more clearly into the MTFS in financial terms. This will become increasingly important as the Authority and Force look to increase this approach in future to achieve further efficiencies | 2  |                       |                |        |          |      |
| 10       | KLOE 2.1:<br>Incorporate the use of different planning scenarios (best and worse-case) and explicitly linking these to risk management and other finance reports.   | 2  |                       |                |        |          |      |
| 10       | KLOE 2.2:<br>Improve focus on key variances (eg through the use of 'traffic light' approach on variance reports), and through integration of budget monitoring reports with other reports covering capital, reserves, and balances.       | 2  |                       |                |        |          |      |

## Appendix 1 – Action plan

| Page no. | Recommendation   | Priority<br>1 = Low<br>2 = Med<br>3 = High | Cost Implications (£) | Responsibility | Agreed | Comments | Date |
|----------|--|--|-----------------------|----------------|--------|----------|------|
| 11       | KLOE 2.3:<br>Demonstrate that asset management planning is fully integrated with business planning at corporate and service levels. This will be particularly important as the Authority and Force prepare to replace their main base in Bedford.  | 3  |                       |                |        |          |      |
| 11       | KLOE 2.3:<br>Integrate asset management performance information with other performance data, and develop performance indicators and benchmarking to enable members to effectively challenge asset use, and identify opportunities to improve efficiency, such as considering joint-use of property assets. | 2  |                       |                |        |          |      |

| Page no.                  | Recommendation   | Priority<br>1 = Low<br>2 = Med<br>3 = High | Cost Implications (£) | Responsibility | Agreed | Comments | Date |
|---------------------------|--|--|-----------------------|----------------|--------|----------|------|
| <b>Financial standing</b> |  |  |                       |                |        |          |      |
| 12                        | KLOE 3.1:<br>Compare the opportunity costs of maintaining the levels of reserves and balances to the benefits they accrue, and report the outcome to members.  | 1  |                       |                |        |          |      |
| <b>Internal control</b>   |  |  |                       |                |        |          |      |
| 13                        | KLOE 4.1:<br>Consideration of 'level 4' criteria is required. This includes demonstrating that all appropriate authority members and senior officers have received business risk management awareness training appropriate to their needs and responsibilities, formal consideration of the 'opportunity' side of risk management to support the successful delivery of major innovative and challenging projects, and the inclusion of a 'sustainability' impact assessment in reports covering policing objectives and in initiation documents for major new projects. | 1  |                       |                |        |          |      |

## Appendix 1 – Action plan

| Page no. | Recommendation   | Priority<br>1 = Low<br>2 = Med<br>3 = High | Cost Implications (£) | Responsibility | Agreed | Comments | Date |
|----------|--|--|-----------------------|----------------|--------|----------|------|
| 14       | KLOE 4.2:<br>Review the current management arrangements with regard to the fact that the Assistant Director Resources (the Force Finance Director) does not sit on the Force Management Team, as required by the Financial Management Code of Practice.                          | 2  |                       |                |        |          |      |
| 14       | KLOE 4.2:<br>Incorporate specific references to partnerships in the standing orders, standing financial instructions and scheme of delegation. This will become more crucial as collaborative working expands.   | 2  |                       |                |        |          |      |
| 14       | KLOE 4.2:<br>Arrangements to ensure that business continuity arrangements are in place and effective (which are being updated in 2008/09) should also extend to include provision for assurances regarding business continuity arrangements being in place for key partnerships. | 3  |                       |                |        |          |      |

## Appendix 1 – Action plan

| Page no. | Recommendation   | Priority<br>1 = Low<br>2 = Med<br>3 = High | Cost Implications (£) | Responsibility | Agreed | Comments | Date |
|----------|--|--|-----------------------|----------------|--------|----------|------|
| 14       | KLOE 4.3:<br>Document the provision of ethics training to members, to confirm that it is adequate and covers all required issues   | 2  |                       |                |        |          |      |
| 14       | KLOE 4.3:<br>Consideration of 'level 4' criteria is required. This includes introducing arrangements to publicise the successful prosecution of fraud/corruption cases (where there have been any), and demonstrating that a culture is in place where staff (including key partners' staff) feel safe to make a disclosure if required. | 1  |                       |                |        |          |      |
|          | <b>Value for money</b>   |  |                       |                |        |          |      |
| 15       | KLOE 5.1:<br>The key challenge for the Authority and Force is to more closely examine the relationship between cost and quality and to focus attention equally between the two, to ensure that spending is aligned to service delivery and performance.  | 3  |                       |                |        |          |      |

## Appendix 1 – Action plan

| Page no. | Recommendation   | Priority<br>1 = Low<br>2 = Med<br>3 = High | Cost Implications (£) | Responsibility | Agreed | Comments | Date |
|----------|--|--|-----------------------|----------------|--------|----------|------|
| 15       | KLOE 5.1:<br>Ensure that any decisions taken with regard to the relocation of Greyfriars Police Station take full account of VFM considerations as well as cost.   | 3  |                       |                |        |          |      |
| 15       | KLOE 5.2<br>Put in place arrangements to strengthen capacity through for example improved sickness management and reduced police officer vacancies.  | 3  |                       |                |        |          |      |
| 15       | KLOE 5.2:<br>Ensure that the efficiencies planned to be achieved from the corporate restructuring programme are delivered in practice.   | 3  |                       |                |        |          |      |
| 15       | KLOE 5.2:<br>With all efficiency plans, demonstrate over the coming year that the efficiencies delivered have been translated into measurable service improvement (either in terms of performance or customer satisfaction). | 3  |                       |                |        |          |      |

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For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 020 7828 1212 Fax: 020 7976 6187 Textphone (minicom): 020 7630 0421

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