

Audit Committee – 24th January 2008

8. Use of Resources Judgement

Head of Service: Donna Parham, Head of Finance
Lead Officer: as above
Contact Details: donna.parham@southsomerset.gov.uk or (01935) 462225

Purpose of the Report

This report outlines the Use of Resources judgement by the Audit Commission for 2006/07.

Recommendation

That the Audit Committee notes the Audit Commission's report (attached at pages 49-65) and approves the updated Use of Resources Action Plan (attached at pages 67-71).

Background

Monitoring the actions from the Use of Resources action plan is included within the terms of reference of the Audit Committee.

The Audit Commission annually assesses SSDC in terms of "Use of Resources". In 2007 SSDC scored an overall "3" and this was translated over the following elements:

Element	Score
Financial Reporting	3
Financial Management	3
Financial Standing	2
Internal Control	2
Value for Money	3
Overall Score	3

Although this is the same overall score as in 2006 there have been improvements made to strengthen the score specifically in the area of Financial Management and meeting new requirements that became compulsory for 2007.

The "Use of Resources" judgements will still remain as part of an individual authority's assessment and in addition to the new Comprehensive Area Assessment regime.

The Use of Resources Action Plan

The attached action plan (pages 67-71) reflects a changing and more difficult to achieve regime within the "Use of Resources" judgement. The aim is still to achieve a stronger "3" for the next assessment and to work towards further level "4" improvements. The action plan is now well advanced and it aims to ensure that continuous improvement can be achieved.

Financial Implications

There are no financial implications.

Background Papers: *Audit Commission Use of Resources Judgement*