

**AUDIT AND PERFORMANCE REVIEW COMMITTEE  
29 SEPTEMBER 1999**

Present: Councillors Birch (Chairman), Bailey, Beadsley, Blatchford,  
McCormack, North, Mrs Shillcock, Mrs Sutcliffe and Wade.

9. **Minutes**

**RESOLVED** that the minutes of the meeting of the Committee held on 2 June 1999 be approved as a correct record and signed by the Chairman.

10. **Bracknell Forest National Performance Indicators (Item 1)**

The Committee considered a report which set out the Council's performance against national indicators for the year 1998/99. These indicators included figures for the first time for the new services operated by the Borough such as education and social services. Where comparisons were available with 1997/98, the indicators showed that on the whole there had been improvements in service or service standards had been maintained. The Committee gave detailed consideration to the indicators and in certain cases requested further explanation of the data reported.

The report also advised the Committee that as a result of the Local Government Act 1999 the Borough's first Local Performance Plan would need to be published by the end of March. For the first Plan, service committees' budgets and service plans would be considered and approved at the same meeting. This process would be reviewed in subsequent years.

The Committee was also advised that the Audit Commission was consulting local authorities on the introduction of new performance indicators for the year 2000/2001, to reflect the introduction of Best Value. The proposed indicators would contain an entirely new set of 'good management' indicators.

**RESOLVED** that

- (i) the data on the performance of the Council against the Audit Commission Performance Indicators for 1998/99 be received;
- (ii) the implications of the timetable for the publication of the Local Performance Plan in March 2000 be noted; and
- (iii) the proposed Audit Commission performance indicators for 2000/2001 be noted and report on the Council's full response to these be brought to a future meeting.

**11. Internal Audit Assurance Report April – August 1999 (Item 2)**

The Committee considered a report on the activity of Internal Audit for the period April – August 1999. The report showed that 32% of Audit Plan had been achieved by the end of August, and Audit Plan was on course for completion by the end of the year. The report highlighted four areas where limited assurance opinion had been given and the action in hand to address the issues raised. However, the Committee was pleased to note overall satisfactory assurance opinion for the period.

It was also reported to the Committee that there had been changes in personnel with both the Council's contracted internal auditors, Deloitte and Touche, and the external auditors, KPMG. Whilst these changes had not affected the day to day operation of the service, forward planning was proving more difficult. The Committee recorded its concern that these changes could have on the Council's aim of attaining managed audit status.

**RESOLVED** that

- (i) the progress made by Internal Audit at this stage of the financial year towards achieving the annual plan be noted;
- (ii) the overall satisfactory assurance opinion for the period April – August 1999 be noted; and
- (iii) the Committee note the unsatisfactory frequent changes of audit contractors' managers and is concerned that these changes do not inhibit this Council's progress toward managed audit status be recorded.

**12. Item Submitted for Information**

The Committee noted the following item submitted for information only:

Audit Commission Publications (Item 30)

The meeting commenced at 7.30 pm  
and concluded at 8.25 pm

**CHAIRMAN**