

audit 2001/2002

Auditors Statutory Report on
the Best Value Performance
Plan

Lancashire County
Council



DISTRICT AUDIT

Reference:	LA004-08-2002
Date:	December 2002

Auditor's Report to Lancashire County Council on its Best Value Performance Plan for the year 2002/2003

Certificate

1. I certify that we have audited Lancashire County Council's best value performance plan in accordance with section 7 of the Local Government Act 1999 and the Audit Commission's Code of Audit Practice. We also had regard to supplementary guidance issued by the Audit Commission.

Respective responsibilities of the Council and the Auditor

2. Under the Local Government Act 1999 (the Act) the Council is required to prepare and publish a best value performance plan summarising the Council's assessments of its performance and position in relation to its statutory duty to make arrangements to secure continuous improvement to the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
3. The Council is responsible for the preparation of the plan and for the information and assessments set out within it. The Council is also responsible for establishing appropriate performance management and internal control systems from which the information and assessments in its plan are derived. The form and content of the best value performance plan are prescribed in section 6 of the Act and statutory guidance issued by the Government.
4. As the Council's auditors, we are required under section 7 of the Act to carry out an audit of the best value performance plan, to certify that we have done so, and:
 - to report whether we believe that the plan has been prepared and published in accordance with statutory requirements set out in section 6 of the Act and statutory guidance
 - where appropriate, recommending how the plan should be amended so as to accord with statutory requirements
 - to recommend:
 - where appropriate, procedures to be followed in relation to the plan
 - whether the Audit Commission should carry out a best value inspection of the Council under section 10 of the Local Government Act 1999
 - whether the Secretary of State should give a direction under section 15 of the Local Government Act 1999.

Opinion

Basis of this opinion

5. For the purpose of forming my opinion whether the plan was prepared and published in accordance with the legislation and with regard to statutory guidance, I conducted my audit in accordance with the Audit Commission's Code of Audit Practice. In carrying out my audit work I also had regard to supplementary guidance issued by the Audit Commission.

6. I planned and performed my work so as to obtain all the information and explanations which I considered necessary in order to provide an opinion on whether the plan has been prepared and published in accordance with statutory requirements.
7. In giving my opinion I am not required to form a view on the completeness or accuracy of the information or the realism and achievability of the assessments published by the Council. My work therefore comprised a review and assessment of the plan and, where appropriate, examination on a test basis of relevant evidence, sufficient to satisfy me that the plan includes those matters prescribed in legislation and statutory guidance and that the arrangements for publishing the plan complied with the requirements of the legislation and statutory guidance.
8. Where I have qualified my audit opinion on the plan I am required to recommend how the plan should be amended so as to comply in all significant respects with the legislation and statutory guidance.
9. In my opinion, Lancashire County Council has prepared and published its best value performance plan in all significant respects in accordance with section 6 of the Local Government Act 1999 and statutory guidance issued by the Government.

Recommendations on procedures followed in relation to the plan

10. Where appropriate, I am required to recommend the procedures to be followed by the Council in relation to the plan.

Basis of recommendations

11. For the purpose of making my recommendations, I conducted my audit in accordance with the Audit Commission's Code of Audit Practice. In carrying out my audit work I also had regard to supplementary guidance issued by the Audit Commission.
12. We planned and performed our work so as to obtain all the information and explanations that I considered necessary in order to enable me to determine whether or not to make recommendations in this report on the matters that came to my attention during the audit.
13. However, our work cannot be relied upon to identify every weakness or opportunity for improvement. In particular, it has not necessarily covered the same areas as a best value inspection.
14. For this purpose, my audit included a review and assessment, and where appropriate, examination on a test basis of evidence relevant to the adequacy of the systems set in place by the Council for collecting and recording specified performance information; and the testing of specific performance indicators selected by the Audit Commission.

Recommendations

15. On the basis of my audit work, I consider that there are no additional matters that need to be brought to your attention.

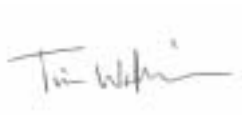
Recommendations on referral to the Audit Commission/Secretary of State

16. I am required each year to recommend whether, on the basis of our audit work, the Audit Commission should carry out a best value inspection of the Council or whether the Secretary of State should give a direction.

17. On the basis of our work:

- I do not recommend that the Audit Commission should carry out a best value inspection of Lancashire County Council under section 10 of the Local Government Act 1999
- I do not recommend that the Secretary of State should give a direction under section 15 of the Local Government Act 1999.

Signature



Date December 2002

