

Use of resources assessment

The Audit Commission have specified that auditors review the arrangements to secure economy, efficiency and effectiveness against their “Specified Key Lines of Enquiry for 2008/09” contained within the use of resources framework. This assessment comprises three themes that focus on:

- § sound and strategic financial management
- § strategic commissioning and good governance
- § the management of natural resources, assets and people.

The use of resources assessment scoring mechanism is defined as follows:-

Score	Judgement	Conclusion
1	Failure to meet minimum requirements	Performing inadequately
2	Meets only minimum requirements	Performing adequately
3	Exceeds minimum requirements	Performing well
4	Significantly exceeds minimum requirements	Performing excellently

The results of this work are used in forming our overall conclusion on VFM, as the KLOE for the scored use of resources assessment form the criteria for the VFM conclusion.

The results of our work are set out in the table below:-

The overall score for the Use of Resources assessment in 2009 is '3' - performing well. The score is determined, as follows

Appendix A

Theme	Code Criterion	Criterion met	2008/09 score
Managing Finance	The organisation plans its finances effectively to deliver strategic priorities and secure sound financial health.	YES	3
	The organisation has a sound understanding of its costs and performance and achieves efficiencies in its activities.	YES	3
	The organisation's financial reporting is timely, reliable and meets the needs of internal users, stakeholders and local people.	YES	3
	Weighted score		3
Governing the business	The organisation commissions and procures quality services and supplies, tailored to local needs, to deliver sustainable outcomes and value for money.	YES	3
	The organisation commissions and produces relevant and reliable data and information to support decision making and manage performance.	YES	3
	The organisation promotes and demonstrates the principles and values of good governance.	YES	3
	The organisation manages its risks and maintains a sound system of internal control.	YES	3
	Weighted score		3
Managing Resources	The organisation is making effective use of natural resources	Not reviewed 2008/09	-
	The organisation manages its assets effectively to help deliver its strategic priorities and service needs.	Not reviewed 2008/09	-
	The organisation plans, organises and develops its workforce effectively to support the achievement of its strategic priorities.		2
	Weighted score		2
OVERALL USE OF RESOURCES SCORE			3