

**AGENDA MANAGEMENT SHEET**

**Name of Committee**

**Audit and Standards Committee**

**Date of Committee**

**5 June 2006**

**Report Title**

**Statement on Internal Control 2005/2006**

**Summary**

This report sets the conclusions of the review of internal control carried out as part of the overall process that fulfils the Authority's statutory obligations to publish a Statement of Internal Control. It presents a draft Statement on Internal Control for scrutiny.

**For further information please contact:**

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**Would the recommended decision be contrary to the Budget and Policy Framework?**

No.

**Background papers**

1. The Review of Internal Control and the Statement on Internal Control for Warwickshire County Council for 2005/2006 – report to Strategic Directors Management Team on 26<sup>th</sup> April 2006.
2. The Statement on Internal Control for 2004/2005

**CONSULTATION ALREADY UNDERTAKEN:-**

Details to be specified

Other Committees

.....

Local Member(s)

.....

Other Elected Members

Sent to: Cllrs June Tandy, Jerry Roodhouse, Tim Naylor, David Booth

Cabinet Member

Cllrs Alan Farnell, Alan Cockburn

Chief Executive

.....

Legal

David Carter, reporting officer

- Finance  David Clarke, reporting officer
- Other Chief Officers  Strategic Directors 26<sup>th</sup> April
- District Councils  .....
- Health Authority  .....
- Police  .....
- Other Bodies/Individuals  Monica Fogarty, Jane Pollard

**FINAL DECISION NO**

**SUGGESTED NEXT STEPS:**

Details to be specified

- Further consideration by this Committee  .....
- To Council  27<sup>th</sup> June 2006
- To Cabinet  27<sup>th</sup> June 2006
- To an O & S Committee  .....
- To an Area Committee  .....
- Further Consultation  .....

**Audit and Standards Committee – 5 June 2006.**

**Statement of Internal Control 2005/2006**

**Report of the Strategic Director Resources and the  
Strategic Director Performance and Development**

**Recommendation**

It is recommended that the Audit and Standards Committee consider the results of the review of internal control and the draft Statement on Internal Control and identify any matters that they wish to bring to the attention of the signatories of the Statement.

**Background**

- 1.1 Regulation 4 of the Accounts and Audit Regulations (2003) requires the authority to conduct a review at least once a year of the effectiveness of its system of internal control and publish a statement on internal control with the authority's financial statements.
- 1.2 The internal control environment is defined<sup>1</sup> as "the organisation's policies, procedures and operations in place to:
- (i) establish, and monitor the achievement of, the organisation's objectives
  - (ii) identify, assess and manage the risks to achieving the organisation's objectives
  - (iii) facilitate policy and decision making
  - (iv) ensure the economical, effective and efficient use of resources
  - (v) ensure compliance with established policies (including behavioural and ethical expectations), procedures, laws and regulations
  - (vi) safeguard the organisation's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption
  - (vii) ensure the integrity and reliability of information, accounts and data, including internal and external reporting and accountability processes."

It encompasses elements of corporate governance and risk management.

<sup>1</sup> Code of Practice for Internal Audit in Local Government in the United Kingdom 2003; Cipfa

- 1.3 Figure 1 in Appendix 1 illustrates the recommended steps<sup>2</sup> for the process of reviewing the system of internal control and gathering assurance about the effectiveness of the system in order to produce the Statement on Internal Control. This approach was adopted for the review which was carried out by an Evaluation Team consisting of:
- Monica Fogarty, now Head of Change Management
  - Jane Pollard, now Scrutiny Manager
  - Garry Rollason, now Audit and Risk Manager and
  - Joanna Rhodes, now Head of Strategic Resources Development
- 1.4 In carrying out their review the Evaluation Team
- Considered the approach of the authority to establishing its principal statutory obligations and organisational objectives;
  - Considered the approach of the authority to identifying principal risks to the achievement of those obligations and objectives;
  - Identified the key control frameworks that the authority has in place to manage its principal risks;
  - Obtained assurance from managers on the operation of key control frameworks and on the results of relevant external or internal inspection;
  - Evaluated the assurances provided and identified gaps.
- 1.5 Having reviewed the strategic risks of the Authority as laid out in the corporate business plan for 2005/2006 and as amended during the year, the Evaluation Team identified thirteen corporate control frameworks on which to seek assurance.
- 1.6 Of these 11 were identified and reviewed for the Statement on Internal Control for 2004/2005. Two additional control frameworks were identified for 2005/2006 reflecting the two significant additional risks faced by the authority during the year. These risks were the risks associated with the changes arising from the New Ways of Working agenda and the risks around pandemic flu. To cover these areas assurance was sought for New Ways of Working and emergency planning.
- 1.7 In addition to these thirteen corporate control frameworks the Team sought assurance on the key departmental control frameworks within the front-line services Education, Social Services, Fire and Rescue, Planning, Transport and Economic Strategy and Libraries, Heritage and Trading Standards.
- 1.8 The full set of control frameworks is set out in Appendix 2 and the mapping of these control frameworks to the strategic risks of the Authority in Appendix 3.
- 1.9 The conclusions of the review were presented to Strategic Directors on 26<sup>th</sup> April 2006.

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<sup>2</sup> The Statement on Internal Control in Local Government, Meeting the Requirements of the Accounts and Audit Regulations 2003; Cipfa

- 1.10 Section 2 of this report sets out the main findings of the review. A draft Statement on Internal Control reflecting these findings is attached as Appendix 4.
- 1.11 Members of the Audit and Standards Committee are invited to scrutinise the findings and draft Statement and identify any matters that they wish to bring to the attention of the Chief Executive and Leader of the Council who will be the signatories to the Statement.
- 1.12 The External Auditors have recommended that the Internal Annual Report for the Year Ended 31 March 2006 is considered at the same time as the Statement. The report was presented at the meeting of the Standards Committee on 3<sup>rd</sup> May and the record of the discussion of the report is contained in the minutes on the agenda of this meeting.
- 1.13 The final Statement will be presented to the Cabinet and Council on 27<sup>th</sup> June 2006 alongside the accounts.

## **2 Findings of the review**

- 2.1 As a result of the review and the consideration of the report of the Evaluation Team by Strategic Directors, six areas are highlighted for potential inclusion in the Statement on Internal Control. In no case was the issue raised for the first time by the review. In many cases plans are already in place to address the issues.

### **(1) Partnering and partnership arrangements**

- 2.2 Partnering and partnership arrangements were recognised in the Statement on Internal Control for 2004/2005 as an area where further review would be carried out.
- 2.3 A review of the governance framework was initiated during 2005/2006. This will culminate in an agreement to underlying principles and a framework for the governance and accountability of partnerships in 2006/2007. This project is being managed within the workstream on community governance as part of the New Ways of Working programme.
- 2.4 One specific partnership, the Highways Maintenance Partnership, was identified in the SAS610 report from the external auditors PWC in their review of 2004/2005. It is currently the subject of a follow-up internal review.
- 2.5 It is therefore recognised that this is an area where the Authority is still seeking improvement.

## **(2) Project management**

- 2.6 During 2004/2005 there was a formal review of progress in implementing project management within the Authority. This review was presented to Strategic Directors in February 2006.
- 2.7 The review highlighted the increase in control around project management resulting from the adoption of the methodology. However it was recognised that the methodology had not been fully deployed during 2005/2006. In particular it had not been retrospectively applied to projects whose start predated the adoption of the methodology. Therefore the Authority could not provide evidence of full deployment of the approach.
- 2.8 Strategic Directors agreed a series of further actions as evidence of a strong commitment to good project management but this remains an area where improvement is sought.

## **(3) HR Management and Organisational Development**

- 2.9 The Statement on Internal Control for 2004/2005 highlighted the fact that information, its sharing and management were key to the strength of controls in several areas including HR management.
- 2.10 The review by the Evaluation Team recognised clear improvements in the control framework of HR management during 2005/2006, notably the controls around absence management. However the improved HR information which is now available to the authority through the implementation of HRMS has evidenced the need to strengthen the consistency and controls around HR practice. This is being addressed through the restructuring and the HR work programme. However in relation to 2005/2006 it stands as an area requiring strengthening.

## **(4) Business Continuity**

- 2.11 Emergency planning was identified as a new area for review in response to the risk of a flu pandemic. The area was also the subject of work by Internal Audit during the year. In both reviews the aspect highlighted for strengthening was business continuity. In particular it is recognised that the authority does not have an overall business continuity plan and that not all departments have their own business continuity plans.

## **(5) Non-academic guidance for schools and oversight of arrangements in relation to LEA and school responsibilities**

- 2.12 Non-academic guidance for schools was an area highlighted in the 2004/2005 Statement on Internal Control as an area for further review and strengthening. During the year specialist courses in financial management have been run in line with the DfES new financial

management standard; training has also been provided in procurement and governor training courses have continued. Work has started on reviews on reporting to a governing body and on building contracts and an audit on governor/school awareness of non-academic guidance is underway.

- 2.13 However the relationship between the authority and schools remains a complex one driven by the political and legislative environment and this continues to be an area which is closely monitored.

### **(6) Adult Social care**

- 2.14 During 2005/2006 a range of reviews and inspections were carried out in relation to Adult Social Care Services including the Supporting People Programme. These remain extremely challenging areas for the Authority.

## **3 The Statement on Internal Control**

- 3.1 In considering the findings of the Evaluation Team and in recommending which of these items were included in the Statement on Internal Control, Strategic Directors were mindful of the factors suggested as helpful by Cipfa in determining what constitutes a “significant internal control issue”. These factors are

- The issue has seriously prejudiced or prevented achievement of a principal objective
- The issue has resulted in a need to seek additional funding to allow it to be resolved, or has resulted in significant diversion of resources from another aspect of the business
- The issue has led to a material impact on the accounts
- The Audit Committee, or equivalent, has advised that it should be considered significant for this purpose
- The Head of Internal Audit has reported on it as significant, for this purpose, in the annual opinion on the internal control environment
- The issue, or its impact, has attracted significant public interest or has seriously damaged the reputation of the organisation
- The issue has resulted in formal action being taken by the Chief Financial Officer or the Monitoring Officer

- 3.2 Strategic Directors also took into consideration Cipfa guidance which states that the Statement on Internal Control should be a “balanced reflection of the actual control position” and that authorities “need to balance the utility to the reader of the statement against the need for discretion in such disclosure to avoid further adverse impacts or exploitation of the weakness”.

- 3.3 The recommendation of Strategic Directors was that the six issues discussed above should be included in the Statement on Internal

Control as areas for on-going improvement or future review. However their view was that none of these constituted areas of “significant internal control” in accordance with the Cipfa guidance.

- 3.4 A draft Statement on Internal Control reflecting the recommendations of COMT is attached as Appendix 4. The plans through which actions to address the findings will be managed are identified in Appendix 5.

**Recommendation**

It is recommended that the Audit and Standards Committee consider the results of the review of internal control and the draft Statement on Internal Control and identify any matters that they wish to bring to the attention of the signatories of the Statement.

DAVID CLARKE  
Strategic Director Resources

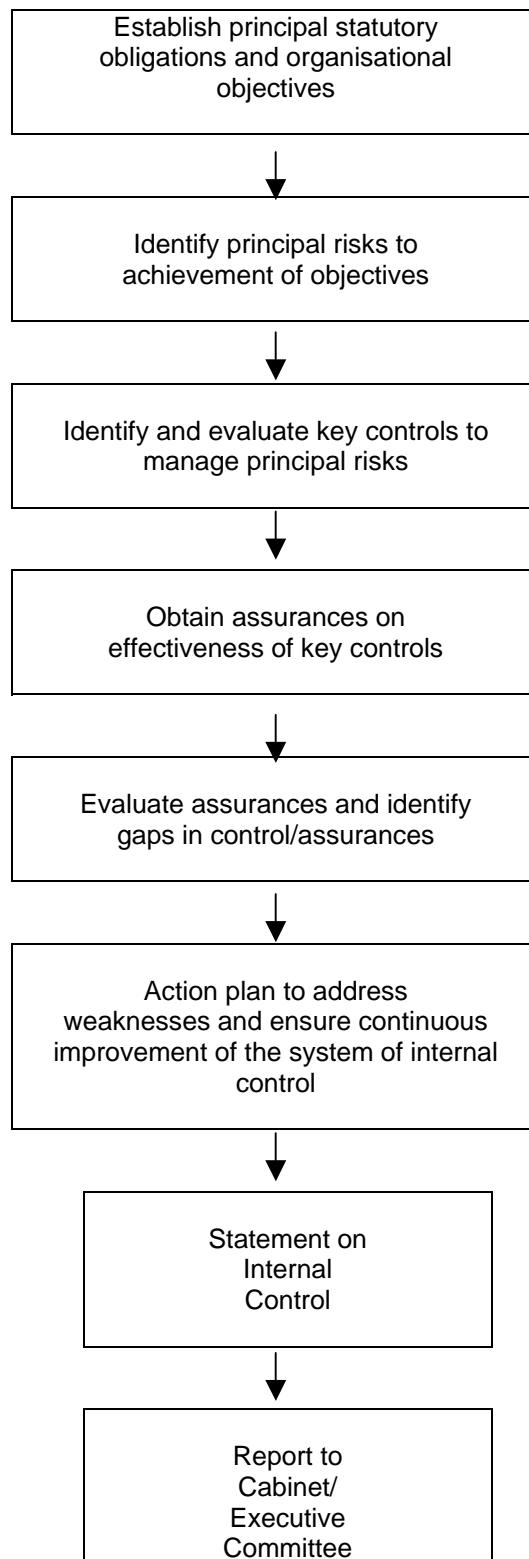
DAVID CARTER  
Strategic Director  
Performance and  
Development

Shire Hall  
Warwick

11<sup>th</sup> May 2006



## Appendix 1: Review of Internal Control and SIC Assurance Gathering Process



## Appendix 2: Key control frameworks

### Corporate control frameworks

	Framework	Lead
1	Asset management	Steve Smith
2	Budget strategy and planning process	Oliver Winters
3	Business strategy and business planning process	Monica Fogarty
4	Financial management and control	Joanna Rhodes
5	Governance	Jane Pollard and Garry Rollason
6	HR management and OD strategy	Bob Perks
7	ICT management	Tonino Ciuffini
8	Performance management	Monica Fogarty
9	Procurement	Paul White
10	Project management	Martyn Davey
11	Risk management	Jane Pollard
12	New Ways of Working	Monica Fogarty
13	Emergency planning	Jeremy Lee

### Service specific control frameworks

	Framework	Lead
1	Education <ul style="list-style-type: none"> <li>• School effectiveness</li> </ul>	John Betts, Mark Gore
2	Social Services <ul style="list-style-type: none"> <li>• Children and Families care and assessment</li> <li>• Adult care and assessment</li> </ul>	Phil Sawbridge Jon Reading
3	Fire and Rescue	Helen Murphy
4	Libraries and Heritage	Edwina Cordwell
5	Trading Standards	Adrian Levett
6	PTES <ul style="list-style-type: none"> <li>• Engineering controls</li> <li>• Grant claim work</li> </ul>	Graeme Fitton John Scouller

### Appendix 3: Mapping of strategic risks to control frameworks

	Risk	Key assurance statement
1	That the Council fails to offer the community and political leadership required.	New Ways of Working
2	That the Council does not realise the benefits of collective working across services.	HR Management and OD Strategy  ICT Management  New Ways of Working
3	That the differences between different areas and groups in the County are not managed effectively.	Business strategy and business planning process  Budget strategy and budget planning process
4	That the Council does not have the right staff, with the right skills in place at the right time.	New Ways of Working  HR Management and OD Strategy
5	That the Council has insufficient resources to achieve what it wants	Budget strategy and budget planning process  Asset Management  Procurement
6	That the Council implements inappropriate or inadequate systems	ICT Management  Project Management
7	That the Council does not work effectively in partnership to deliver key outcomes	Governance  Performance Management
8	That there is a high profile incident/serious service failure	Risk management  Service specific control frameworks
9	That the Council fails to respond effectively to change driven by central government	Business strategy and business planning process  Performance management
10	That the Council fails to comply with appropriate standard of governance and probity	Governance  Financial management and control
	Additional risk (flu pandemic)  That the Council fails to maintain adequate levels of key personnel	Emergency planning

## Appendix 4: A Statement on Internal Control (DRAFT)<sup>3</sup>

### Warwickshire County Council Statement on internal control

#### **1. Scope of Responsibility**

Warwickshire County Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that money is safeguarded and properly accounted for, and used economically, efficiently and effectively. Warwickshire County Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, Warwickshire County Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of Warwickshire County Council's functions and which includes arrangements for the management of risk.

#### **2. The Purpose of the System of Internal Control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Warwickshire County Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control outlined below has been in place at Warwickshire County Council for the year ended 31 March 2006 and up to the date of approval of the annual report and accounts.

#### **3. The Internal Control Environment**

The Authority's internal control environment comprises the following elements:

- **Establishing and monitoring the achievements of the Authority's objectives**

The Council's objectives are developed and reviewed as part of the business planning process which includes consultation with stakeholders and the public. The objectives are set out clearly in the Corporate Business Plan. Medium term priority outcomes are identified for each objective and headline indicators. They are explicitly reflected in departmental business plans and other specific strategies and plans.

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<sup>3</sup> Note that in colour copies the paragraphs in black follow the exact words prescribed by regulations. Paragraphs in blue are those the Authority inserts.

Progress against these objectives is regularly monitored by the Authority via the performance monitoring process. There are formal performance reports to Cabinet and Overview and Scrutiny Committees every 6 months which include comparisons with national performance indicators.

Scrutiny arrangements are well established. Each Overview and Scrutiny Committee agrees an annual programme of reviews which has performance improvement at the core of its purpose. The programme of reviews is developed in conjunction with the preparation of the Corporate Business Plan to ensure policy and performance management are integrated. Dedicated resource to carry out reviews has been created.

- ***The facilitation of policy and decision making***

The Constitution sets out how the Council operates, how decisions are made and the procedures followed to ensure that these are efficient, transparent and accountable to local people. Responsibilities for decision-making, the role of individual members, the role of full Council, the Executive, Committees and the process for determining the Authority's Key Decisions are defined in the Constitution. Delegations are detailed so that the functions of full Council, Cabinet, Cabinet Members, Committees and Officers are specified. The Forward Plan of Key Decisions is published on the Council's web-site.

The Authority has agreed a Corporate Governance Code of Practice and a programme of governance training for officers. A Corporate Governance Audit takes place biennially and an action plan is agreed by members to address any areas for improvement. The last governance review took place in 2005/2006.

- ***Ensuring compliance with established policies, procedures, laws and regulations including how risk management is embedded in the activity of the Authority***

Key roles in relation to ensuring compliance with policies, procedures, laws and regulations roles are performed by the Authority's Monitoring Officer and the Section 151 Officer.

The Monitoring Officer has put in place arrangements to ensure that all reports to member bodies are checked by qualified lawyers within the Authority to ensure compliance with legislation and corporate policies and procedures. All member bodies are supported by a legal advisor to ensure there is appropriate advice at meetings of the Authority. In addition the Monitoring Officer receives weekly briefings from the senior lawyers of the Authority highlighting if there are any

- cases or potential cases where questions arise as to the Council's power to take action;
- cases or potential case of breaches of law or internal regulations (especially standing orders, contract standing orders or financial regulations);
- departmental proposals to act contrary to corporate policy or legal advice;
- new legislation, statutory instruments or government proposals affecting areas of work carried out by the Authority.

The Monitoring Officer with the Section 151 Officer also commissions the biennial Corporate Governance Audit and annual Contract Standing Orders compliance audits.

The County Treasurer, as the nominated Section 151 Officer, has delegated responsibility for ensuring there are arrangements in place for the proper administration of financial affairs and that there is an adequate Internal Audit function. A regular programme of work is carried out by Internal Audit reviewing compliance with established procedures. A summary of audit work is reported to the Standards Committee which has responsibility for oversight of probity and audit issues and meets regularly. In addition, External Audit and external inspection agencies such as Ofsted contribute to the review of the Authority's compliance with its policies, procedures, laws and regulations.

A risk management framework has been developed. Strategic risks are reviewed annually and incorporated in the Corporate Business Plan. All departments have risk registers. The Council's insurances are reviewed annually.

- ***Ensuring the economical, effective and efficient use of resources, and securing continuous improvement***

The Authority has a budget and policy framework which sets out how budget and policy decisions are made. The budget process establishes the resources required to deliver the Authority's services and objectives. It involves a review of the overall use of resources and sets out a medium term financial strategy. Within the medium term financial strategy services are required to deliver improvements in cost effectiveness and on an annual basis members set cash backed efficiency targets for individual services. Relevant prudential indicators are approved by Council as part of the budget resolution.

A structured approach to procurement and contract letting is set out in Financial Standing Orders and Contract Standing Orders. A Procurement Code of Practice provides further guidance to managers to ensure best value is considered in all purchasing activity.

Best value and scrutiny reviews are conducted and the Authority's Performance Plan is produced in compliance with annual Best Value requirements.

The EFQM model is used as a tool to drive continuous improvement across all services.

- ***The financial management of the Authority and the reporting of financial management***

The County Treasurer, as the nominated Section 151 Officer, is responsible for ensuring that an effective system of internal financial control is developed, maintained and operated over the Authority's resources.

The system of internal financial control is based upon a structure of delegation and accountability set out in the Constitution, Financial Standing Orders and Contract Standing Orders. Budgets and budgetary responsibility are assigned to individual managers. In particular the system includes:

- a budget process integrally linked with the overall planning process within an agreed medium term financial plan;
- targets to measure financial and other performance;
- regular financial reports which show forecast spending against budgets;
- clearly defined cost centre management arrangements; and
- clearly defined capital spending guidelines.

Elected members receive financial information which is relevant, understandable and consistent with underlying financial records. During 2005/2006 formal quarterly forecasts of revenue spending were presented to members and the capital programme was reviewed and reported three times. Financial reserves are kept under review and subject to a formal risk assessment as part of the budget process. An anti-fraud and anti-corruption policy and whistle blowing code are in place. A Treasury Management policy has been adopted and approved by Council. The Authority prepares its accounts in accordance with best professional guidance and complies with the statutory timetable for publication.

- ***The performance management of the Authority and the reporting of performance management.***

Warwickshire's approach to performance management is set out in its Performance Management Framework. The Authority has an explicit vision and set of values underpinning its agreed six strategic objectives. The Authority's Corporate Business Plan reflects national and local priorities and contains targets to be met in achieving its objectives, along with associated corporate performance indicators.

The achievement of targets is regularly monitored through a range of methods including reporting of performance against targets on a six-monthly basis to Overview and Scrutiny Committees and the Cabinet.

#### **4. *Review of Effectiveness***

Warwickshire County Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Authority who have responsibility for the development and maintenance of the internal control environment, and also by comments made by the external auditors and other review agencies and inspectorates.

Throughout 2005/2005 the Authority has maintained and reviewed its system of internal control in a number of ways.

- The structure of the organisation has been reviewed and a new structure implemented from April 2006.
- Overview and Scrutiny Committees have carried out a programme of reviews.
- Internal Audit has undertaken planned reviews of internal control procedures across all departments and across a range of functions in the Authority. These reviews included opinions on the internal controls in place a summary of audit work was reported to the Standards Committee. These individual reviews fed into the overall Annual Review by the Audit and Risk Manager of the effectiveness of internal control.
- A further review of internal control was undertaken to support the preparation of this Statement on Internal Control.

Specific reviews and improvements have included a Corporate Governance Audit, a review of the implementation of the approach to project management, the

implementation of new absence management procedures and a strategic review of ICT.

Independent external review of the effectiveness of the systems of internal control has included:

- The “Direction of Travel” assessment by the Audit Commission
- The assessment of the Authority’s “Use of Resources” in which the Authority scored 3 out of 4.
- External audit of the accounts for 2004/2005 by PriceWaterhouseCoopers
- The Commission for Social Care Inspection of Adult Social Services.
- The Commission for Social Care/Ofsted annual performance assessment of Education and Children’s Social Care Services.

### ***Confirmation by signatories to the Statement***

We have been advised on the implications of the result of the review of the effectiveness of the system of internal control by the Authority and the Audit and Standards Committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

## **5. Significant Internal Control Issues**

As a result of our review of our systems of internal control we have not identified any areas where there are significant internal control issues. However we have identified six key areas where we wish to strengthen controls and performance.

- The authority is increasingly engaged in partnership working with both the public and private sector. A review of general governance arrangements for partnerships is underway and the performance of specific partnerships will be reviewed during 2006/2007.
- Controls around project management were reviewed during 2005/2006 following an earlier initiative. Although much progress has been made this continues to be an area the Authority wishes to strengthen.
- Information and its management is critical to controls in key areas including HR. Improvements were made in HR information during 2005/2006. The challenge for 2006/2007 is to ensure that this information is now used to improve consistency and effectiveness.
- Business continuity is as a risk for every organisation. The current arrangements in the Authority will be reviewed in 2006/2007.
- Non-academic guidance for schools is a key area for the authority in its role of supporting schools. The Authority will continue its work of reviewing and updating the framework of guidance and controls for schools during 2006/2007.
- The challenges in improving social care for adults including the Supporting People Programme are considerable and this is an area the Authority is actively seeking to develop in 2006/2007.

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Chief Executive

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Leading Member



## Appendix 5

### Plans to address issues arising from the Review of Internal Control for 2005/2006

	Action	Responsibility	Actions/Plan
1.	Review of partnership governance Review of specific partnerships	Strategic Director Performance and Development Strategic Director Performance and Development	New Ways of Working Programme (Community Governance) Internal Audit Work Programme
2.	Project management	Strategic Director Performance and Development	Project Management Action Plan agreed by Strategic Directors February 2006
3.	HR Management	Strategic Director Performance and Development	HR Change Programme
4.	Business Continuity	Strategic Director Performance and Development	Development of a business continuity framework and performance monitoring arrangements as agreed by Strategic Directors April 2006.
5.	Non-academic guidance for schools	Strategic Director Children, Young People and Families	Children and Young People's Plan and action plan to implement agreed recommendations from the Internal Audit report on School Governance.
6.	Adult Social Care	Strategic Director Adult, Health and Community Services	Adult Social Care Performance Improvement Action Plan