



INFRASTRUCTURE, GOVERNMENT AND HEALTHCARE

Bury Metropolitan Borough Council
Adult Care Services Financial Management
October 2009

AUDIT

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1 Executive summary

1.1 Introduction

Bury Metropolitan Borough Council's (the Council) approved Adult Care Services budget for 2008/09 was £42,467k. The month 12 projected spend was £44,955k. The projected overspend was therefore £2,488k (5.9%) and was made up of £2,114k for the Learning Disability Service and £803k for Services for the Physically Disabled. The Council recognised the overspending in the year and developed a savings plan of £1.5m to restrict any further overspending.

We have completed an independent review of the Adult Care Services financial position and financial management. We have also considered options used in other Authorities to reduce the costs and pressures social care departments face.

1.2 Key findings

The Directorate and Council have taken a number of actions during the course of the year, which are over and above the normal financial management arrangements including the Adult Care Service's Star Chamber which has focused on this issue. These additional arrangements include:

- Re-visiting the original savings target, in light of the financial performance during the year (although as noted in section 4.3 this could be improved).
- Establishing a panel process to review cases involving senior officers, (although as noted in section 5.6, this could be improved).
- Ensuring a process is in place to use up to date information in forecasting the projected year end position (although as noted in section 3.3, this could be improved).

On the basis of the evidence reviewed, whilst there is clear areas the Council/Directorate can improve, it appears the steps taken were reasonable to deal with the pressures faced.

The Adult Care Services Directorate based on a high level review seems to have or is implementing the efficiency/transformation activity that would be expected taking into consideration the current agenda facing adult social care. However, there is a number of areas that arrangements could be further developed to help Adult Care Services improve/develop its service delivery more effectively.

Executive summary *(continued)*

1.3 Key learning points

The key learning points are:

- The budget forecast process can be improved by being more analytical in its assessment of variances and more formal in its timetabling, documentation and review.
- Saving plans should be developed for all planned savings. These should include milestones to help effective monitoring of savings plans.
- Examples from other Authorities should be further developed at the Council to help further develop/transform Adult Care Services.

1.4 Way forward

We will discuss the findings of the review with officers to agree an action plan to address the key issues going forward. In addition, we shall continue to work with officers to constructively challenge the delivery of action plans.

2 Introduction

2.1 Background

Bury Metropolitan Borough Council's (the Council) approved Adult Care Services budget for 2008/09 was £42,467k. The month 12 projected spend was £44,955k. The projected overspend was therefore £2,488k (5.9%) and was made up of £2,114k for the Learning Disability Service and £803k for Services for the Physically Disabled. The Council recognised the overspending in the year and developed a savings plan of £1.5m to restrict any further overspending.

One of our earlier reviews, (Financial Management – Reported in June 2007) considered and challenged the Council's Financial Management arrangements. Overall the Council's financial management arrangements were sound. However, there is a risk with significant budget overspends in Adult Care Services that these financial management arrangements are not operating as planned or different arrangements are needed to deal with the scale of the pressures the Directorate is facing.

2.2 Objectives and scope of our review

We have completed an independent review of the Adult Care Services financial position and financial management. We have also considered options used in other Authorities to reduce the costs and pressures social care departments face. Our review specifically considered:

- The reasons for the current overspends and accuracy of the projected financial position.
- The arrangements around the savings plan including the project management arrangements to oversee planned implementation of savings plans.
- The timeliness and appropriateness of actions taken by the Directorate and Council in controlling the overspending, therefore allowing the Council to form an opinion of whether all appropriate steps have been taken.
- The degree to which measures introduced to improve the quality of care and optimise resource use in other parts of the country at other Authorities may be an appropriate solution to the financial pressures being faced in Bury:
 - Root cause analysis;
 - Care pathway re-design; and
 - Horizontal integration of designated services the with Primary Care Trust.

Introduction *(continued)*

2.3 Audit approach

Our approach has been to:

- Review key documents;
- Interview key contacts;
- Review key operational social care processes;
- Consider the opportunities for employing different approaches to front line service delivery ; and
- Provide constructive challenge and support.

Whilst this review is focused on the Adult Care Services Directorate, some of the messages are equally important for other Directorates within the Council.

2.4 Acknowledgements

We would like to take this opportunity to thank all those staff at the Council who have supported this review.

3 2008/09 Adult Care Services Out-turn

3.1 Introduction

This section of the report discusses the 2008/09 out-turn in Adult Care Services, including exploring the reasons for the current overspends. This section also considers the accuracy of the projected overspend and methodology used to calculate the forecast. In particular this report focuses on services for people with learning disabilities and physical disabilities.

3.2 Background

At the time of agreeing the terms of reference for this review, there was significant pressures in both the above services. The Adult Care Services budget for 2008/09 was £42,467k and the current month 12 projected spend is £44,955k. The projected overspend is therefore £2,488k (5.9%) and is made up of £2,114k for the Learning Disability Service and £803k for Services for the Physically Disabled.

3.3 Reasons for current overspend

Our review has identified the key reason for the overspend in services for the physically disabled was the number of users and costs of each user being higher than originally anticipated. Similarly in learning disability services, the explanation is also the number and cost of users. Part of the pressure for the learning disability service, is also from the increase in transition cases when young people turn 18 and their responsibility moves from Children Services to Adult Care Services.

These reasons agreed to the key reasons provided by the Council in budget monitoring reports. However, the explanations provided were not analytically linked to the budget variance. For instance, the budget variance could not be linked directly to a quantifiable increase in service users or a quantifiable increase in unit cost of services. As a minimum, the Council should be able to directly link variances to actual service user numbers and average cost of services.

Recommendation 1

The Council should ensure budget variances can be analytically linked to changes in service users and changes in unit costs.

2008/09 Adult Care Services Out-turn (*continued*)

3.4 Accuracy of projected spend

Our review considered the processes which are used to prepare the projected overspend to ensure these processes were robust and resulted in accurate projected overspends. The table below shows the projected spend in both the Learning Disability Service and services for the Physically Disabled as forecasted each month from month 4 to month 12. This shows from the original forecast in month 4 to the final forecast in month 12 – the projected forecast was relatively constant, especially for Learning Disability Services. This demonstrates that the forecasts during the year were relatively robust. Although it has been noted that there are some anomalies and the reasons for these are discussed in the next section.

Month	Learning disability forecasted spend (£k)	Monthly change (%)	Physical disability forecasted spend (£k)	Monthly change (%)
July 2008	11,747	-	4,093	-
August 2008	11,558	-1.6	4,274	+4.4
September 2008	11,540	-0.2	4,365	+2.1
October 2008	11,543	0.0	4,374	+0.2
November 2008	11,582	+0.3	4,413	+0.9
December 2008	11,566	+0.1	4,475	+1.4
January 2009	11,516	-0.4	4,516	+0.9
February 2009	11,483	-0.3	4,496	-0.4
March 2009	11,910	+3.7	4,320	-3.9

2008/09 Adult Care Services Out-turn (*continued*)

3.5 Preparation of forecasted out-turns

The process of preparing forecasted out-turns for both Physically Disabled and Learning Disability services is a very manual process, which involves forecasting future spend based on projected expenditure on individual cases using existing cost information on those cases. Our audit work reviewed this process and has identified that as per section 3.4 this process does result in a projected forecast that is broadly accurate. However, there are some important issues that need addressing. Firstly, the process is not timetabled, secondly, the process is not documented and thirdly, the process is not formally reviewed before reporting. Review by a more senior officer is important as it will help improve the quality control arrangements over this information.

Recommendation 2

The process to calculate forecasted out-turns should be formally timetabled, documented and reviewed.

The year end forecasts for both Physical Disabled and Learning Disability services saw a significant change between period 11 and 12. The explanation provided was that both instances were due to the wrong figures being used during the course of the year. It could be argued that if the process was more timetabled, documented and then formally reviewed the errors that did occur may not have occurred.

Increasingly the Council is beginning to model the data in Children Services to see the likely impact of children transitioning from Children Services to Adult Care Service. This is very important because young people turning 18 have a significant impact on Adult Care Services. Further to modelling the impact, we understand the Council is reviewing cases whilst the young people are still under 18, in order to manage the movement from Children's services to Adult Care Services more effectively. The Council now needs to assess the success of this work and make improvements if success has been limited.

Recommendation 3

The Council should review the success of its work at reviewing cases whilst people are still under 18, and then make appropriate improvements in this work flow to demonstrate it is successful at managing cases from Childrens Services to Adult Care Services.

4 Savings programme

4.1 Introduction

This section of the report discusses the arrangements around the savings plan including the project management arrangements to oversee planned implementation of the savings plan. The section also reviews the timeliness and appropriateness of actions taken by the Directorate in controlling the overspending.

4.2 Background

Adult Care Services identified an initial savings target of £3.173m in the budget planning process. However, during the course of the financial year, the Directorate was experiencing significant cost pressures and therefore a savings plan of £1.5m was developed to ensure the overspend did not worsen.

4.3 Savings plan

The 2008/09 savings plan for Adult Care Services identified an initial savings target of £3.173m, made up of 36 key savings. This figure included a level of unmet savings from 2007/08 and also where the Council considered there was a significant risk of a saving not being achieved in full, for example the home care in-house review. All these savings related to savings the Directorate had to achieve in order to meet the corporate budget savings target.

In terms of project management arrangements, the Directorate originally intended to devise an action plan for each of the 36 savings areas identified as part of the overall plan. In the case of some of the larger savings options, specific project groups had been set up (e.g. EPH option appraisal) these groups had terms of reference and project plans. However, in the case of others, there was no detailed action plans for realising the savings identified.

During the course of the year, the Directorate created an in year savings plan of £1.5m from the initial savings plan, as it was anticipated that the original savings plan was not going to be fully met. In terms of project management arrangement – as per above these were inconsistent between the different savings and did not exist for other savings.

Recommendation 4

The Council should ensure action plans are created for all savings that have been identified. These savings plans should be fully aligned to the overarching service business plan. Where possible action plans should contain milestones, so performance on achieving the savings can be measured during the course of the period in question.

On the latest available information the Directorate actually achieved £2.280m. The level of unmet savings (from the original plan) has resulted in pressures for 2008/09.

Savings programme (*continued*)

4.4 Actions taken

The Directorate and Council have taken a number of actions during the course of the year, which are over and above the normal financial management arrangements including the Adult Care Service's Star Chamber which has focused on this issue. These additional arrangements include:

- Re-visiting the original savings target, in light of the financial performance during the year (although as noted in section 4.3 this could be improved).
- Establishing a panel process to review cases involving senior officers, (although as noted in section 5.6, this could be improved).
- Ensuring a process is in place to use up to date information in forecasting the projected year end position (although as noted in section 3.3, this could be improved).

On the basis of the evidence reviewed, whilst there is clear areas the Council/ Directorate can improve, it appears the steps taken were reasonable to deal with the pressures faced.

4.5 Next steps

Importantly the issues which Adult Care Services face are going to continue and this is recognised by national government. The next section of this report reviews what the Council and Directorate are doing in comparison to other Authorities and the national agenda on Adult Care services.

5 Future developments

5.1 Introduction

This section of the report considers the degree to which measures introduced to improve the quality of care and optimise resource use in other parts of the country at other Authorities may be an appropriate solution to the financial pressures being faced in Bury.

5.2 Opportunities

The table below provides a summary of the opportunities available to Adult Care Services and a summary of the progress made by Bury.

Opportunities	Bury
<p>Modernisation/efficiency of adult care through self directed care</p> <p>All adult care services to offer clients the opportunity to manage their own care/budget from April 2011. This will revolutionise social care and will result in the client taking more control of their own care which should reduce waste and improve person centred outcomes. This will challenge the status quo and redefine the role of the social worker. Examples where good progress has been made are Oldham and Essex.</p>	<p>Project in place and currently ahead of the local target. Further details are provided in Section 5.3.</p>
<p>Modernisation of residential care</p> <p>This involves the modernisation of in-house residential care. In-house residential care tends to lack investment and is not fit for purpose in the short to medium term. A review results in traditional residential care being replaced with mix of extra care, rehabilitation, short term and long term care. This requires significant investment to review the options, consult and ensure the affordability of the preferred solution. Examples of where good progress has been made are Sunderland and Coventry.</p>	<p>Project in place and currently consulting on the way forward. Further details are provided in Section 5.7.</p>

Future developments *(continued)*

Opportunities	Bury
<p>Modernisation/efficiency of assessment and care management</p> <p>Refocusing of the assessment and care management process to meet the self directed care modernisation agenda. A lean approach should be used to improve the efficiency and effectiveness of the service for users and carers. Examples where good progress has been made are Devon and Camden.</p>	<p>Project has been refocused recently as progress had been slow. External support has been obtained recently to ensure that a new structure and process is in place prior to September for a phased implementation through to April 2010. Further information is provided in Section 5.4.</p>
<p>Efficiency of learning disability services based on a person centre approach</p> <p>This involves developing new processes based on a person centred approach to the assessment process which means that the service delivery solution is based on the person centred solution rather than a service based solution. This approach can be extended to current patients, however, this needs careful management due to political implications of changes in service delivery model which is not always supported by carers. Examples where good progress has been made are Richmond and Hertfordshire.</p>	<p>Project in place and further details are provided within Section 5.5.</p>
<p>Proactive management of placements</p> <p>This involves more proactive management of the placement decision to ensure it is appropriate and the impact it has on the departments financial position. This can also be used to improve commitment accounting, year end projections and financial management.</p>	<p>Bury implemented a placement panel some eight months ago to improve the management of the placement process and ensure that the decisions made offered best value for both the client and the Authority. Further details are provided within Section 5.6.</p>

Future developments *(continued)*

Opportunities	Bury
<p>Modernisation/efficiency of home care through the development of a re-ablement service</p> <p>This involves the development of a re-ablement model which encourages independence and self care rather than a dependence model. This requires the modernisation of the service thereby ensuring that the service model encourages clients to self help and over time reduces the need for support. National research has shown that this model reduces the level of care required and in some instances results in the client not requiring any further support.</p>	<p>This has been implemented locally and resulted in an efficiency saving of £500,000. This meets recognised good practice in relation to improving efficiency and clients outcomes for home care services. It encourages clients to maintain their independence rather than develop a culture of dependency following an acute episode or breakdown in care.</p>
<p>Make or buy decision regarding service delivery</p> <p>This involves a decision being made as to whether the Council provides this service or whether it is provided by a third party. The internal cost of provision is higher than the cost of external provision due to pay rates and significantly better terms of conditions e.g. holiday, sick pay, unsocial hours payment etc. The Council is therefore paying a premium which it needs to justify in relation to value for money, quality and outcomes. Examples where good progress has been made are Essex and Sandwell.</p>	<p>Currently introducing trading accounts for all in-house services to ensure that they meet registration standards and compete financially with the private sector from a value for money perspective. The expectation is that this will encourage in-house services to become more business like in their approach to the market.</p>
<p>Human resource efficiency</p> <p>This involves pro-active management of staffing to reduce sickness rates, improve skill mix and reduce down time specifically in home care services.</p>	<p>The introduction of trading accounts with in-house provider services will increase the focus on this and encourage greater service efficiency. This should be extended to all staff groups within adult care.</p>

Future development (*continued*)

5.3 Self directed care

A Project Initiation Document (PID) has been produced that sets out: the scope; roles; responsibilities and structure; quality assurance; business case; communication plan; governance; project plan; and risk log.

The PID clearly defines the tasks and responsibilities of those involved to ensure that there is a process and direction of travel which can be monitored and controlled. A project board is in place to ensure that the project is on track and has senior representation to ensure ownership, maintain drive and it achieves the required outcomes. The Programme Director reports to the Council's Management Board.

This is a national policy directive and the Directorate and the Council have put in place the necessary structures, processes and governance that should ensure that it is able to meet the requirement to transform Adult Care Services. Targets have been set throughout the life of the project and currently the project is ahead of target. This project has a number of key dependences on other projects e.g. assessment and care management and the expectation is that this will be managed through the governance arrangements.

5.4 Assessment and care management

This project started last year but it has been recognised that the required level of progress was not being achieved. Therefore external support has been appointed to ensure that the pace of change is enhanced and a new model of care is developed by September 2009. The service worked with Care Services Improvement Partnership to develop the 'as is' model based on their brown paper exercise. This detailed the current processes which was mapped to establish opportunities for improvement.

The original PID will be updated to reflect the new plan and the need for increased pace. The key challenge will be to complete the project within the given timeframe and this will require close management to ensure that this is achieved and the timescale does not slip again. A project board is in place to manage this project.

The plan is to complete the 'to be' model by September for implementation from September through to April 2010. This is a tight timescales taking into consideration human resources, information technology and training issues. The intention is a phased rather than a big bang approach to implementation.

Future development *(continued)*

5.5 Learning Disability Service

The Council and local PCT have developed a joint commissioning strategy based on a personalisation approach. Person centred planning is vital in assisting with the coordination support for individuals with learning disabilities which will assist commissioners and providers plan and offer services that better meet clients needs. The strategy covers the period 2008 to 2011 and sets out a clear direction of travel.

There is a clear action plan attached to the strategy and progress is being managed by the partnership board.

The Council have a specialist procurement team in place and their role is to develop the person centred planning approach. The expectation is that one large tender will be let for preferred suppliers of out of borough placements based on the person centred approach.

5.6 Placement Management

The service introduced a Directorate wide placement panel in October to improve control and the decision making process for all placements. The panel meets twice a week where all cases are considered to ensure that the proposed solution best meet the need of the client and can be justified based on the information provided to the panel. The panel is made up of senior staff within the Directorate.

Urgent placements are considered outside the panel process and the decision is made by two panel members. The decision is made on the information provided and where data provided is insufficient then the case can be referred back with a request for more information to support a decision being made. Each case is considered from a need perspective to ensure that the suggested placement best meets the client's need as set out assessment paperwork provided. If it is felt that this is not the case then the panel will make their own decision. All decisions are signed off by the panel which supports the case that has been signed off by the Team Managers.

The panel process should be used to improve the paperwork and the decision making process of social workers. Whereby they question the process and decision making process they have used in the case considered by the panel. The disadvantage of the panel is that team managers within the Directorate are not making decisions but rather recommendations as the panel is making the decision on their behalf. This means that managers are being paid for managing services whereby the decision is being made at a higher level. The cost of undertaking the panel is considerable and should not be seen to as a long terms solution as it is resulting in staff passing up responsibilities to the panel. The Directorate should consider developing a plan to delegate the role of the panel into the service thereby passing responsibility back to appropriate managers. This should result in greater ownership at a lower level and free up senior management time to concentrate on strategic issues.

Future development (*Continued*)

5.7 Residential Care

The service has engaged external support to take this forward as it requires significant consideration due to the financial, stakeholder and community implications. A number of options have been established and consultation is currently underway regarding the option appraisal regarding the remodelling of residential care:

- Do nothing
- Transfer of council home to private sector
- Close in-house services
- Remodel the supply of housing available for older people
- Care village
- Invest in own homes

The consultation process being undertaken is good practice, this should provide the Council with a transformed service that will better meet future needs and potentially provide better value for money. The transitional period will require strong leadership and management as the closure and transfer of residents is always difficult to manage. There is a considerable lead in time and momentum needs to be maintained to ensure that progress is maintained.

5.8 Key Conclusions

The key conclusions based on our review are:

- The Adult Care Services Directorate based on a high level review seems to have or is implementing the efficiency/transformation activity that would be expected taking into consideration the current agenda facing adult social care.
- The Directorate has a performance framework in place that is based on a traffic light system to highlight areas of good and weaker performance and this is linked to the Council's risk register.
- The governance arrangements within the Directorate and the Council seems, on the evidenced gathered, to be fit for purpose with Project Boards being set up to manage the larger projects which either report into the Directorate or Council management team.
- The Directorate has appointed an Assistant Director for Business redesign and development to lead on the modernisation programme and processes have been put in place through project and programme boards to manage the huge change agenda.

Future development *(continued)*

- The Council has a risk register in place to manage projects across the whole of the Council however, there is a danger that it becomes an end in itself rather than a process to manage change programmes within the Council.
- The current financial crises at national and local levels are likely in the short to medium terms to lead to even further pressure to reduce costs whilst improving efficiency. This will require even greater emphasis on cost reduction whilst maintaining quality of care and further challenge the management of adult care.

5.9 Key Recommendations

Following a review of the measures/processes in place in the Council/Directorate, in comparison to good practice and arrangements at other Local Authorities, we have identified the following areas that should be considered:

- The Directorate needs to develop a strategy for the longer term management of placements following the implementation of the new assessment and care management process/structures as the current system is a good short term control model but works against the ideal of delegating responsibility as close as possible to front line.
- The financial processes following a decision being made at panel needs to be formalised to ensure that the information is updated in a timely and appropriate manner.
- The Directorate is currently planning the implementation of trading accounts for in-house services and consideration needs to be given to the speed of implementation as in-house services will need to justify cost versus quality as financial cost pressures increase.
- At a Corporate level the Council and Directorate should consider holding a workshop with key members to discuss 'buy' versus 'make' for all services in relation to keeping a mixed economy or not, building on processes already in place. To enhance understanding and the longer term challenge of cost versus value add.
- The Council should consider how it moves the risk register from an end in itself to become a performance tool.
- Close monitoring of the assessment and care management through the project board needs to continue to ensure that it achieves expected outcomes as the original timeframe had to be extended and a new process put in place including the appointment of an interim manager to assist.

Future development (*continued*)

Recommendation 5

The recommendation identified in section 5.9 should be considered in the Council/Directorate's approach to improve/develop Adult Care Services.

Appendix 1 - Recommendations and action plan

Recommendations and action plan *(continued)*

	*** <i>Significant residual risk</i>	** <i>Some residual risk</i>	* <i>Little residual risk</i>	
	Recommendation	Priority	Management response	Responsibility and timescale
1	The Council should ensure budget variances can be analytically linked to changes in service users and changes in unit costs.	**	<p>a) Will more closely link financial system information with the Procurement Teams contract database (which has details of care package 'unit costs').</p> <p>b) Before the start of the financial year will estimate that year's exp. Commitment at individual service user level, to create a point of comparison.</p> <p>c) Will make some (minor) changes to community care monitors – to record weekly costs and at individual service user level where not already done.</p> <p>d) Will introduce trading accounts for most 'front line' services, and adopt a standard costing approach to variance analysis.</p>	<p>Head of ACS Finance & Head of ACS Procurement. February 2010</p> <p>Head of ACS Finance. February 2010</p> <p>Head of ACS Finance January 2010</p> <p>Head of ACS Finance April 2010</p>
2	The process to calculate forecasted out-turns should be formally timetabled, documented and reviewed.	**	Will enact the recommendation as stated.	Head of ACS Finance. January 2010

Recommendations and action plan *(continued)*

	*** Significant residual risk	** Some residual risk	* Little residual risk	
	Recommendation	Priority	Management response	Responsibility and timescale
3	The Council should review the success of its work at reviewing cases whilst people are still under 18, and then make appropriate improvements in this work flow to demonstrate it is successful at managing cases from Children's Services to Adult Care Services.	**	<p>a) The remit of the existing Transitions Steering Group, which comprises senior managers of both Children's & Adult Care Services, will be amended to include this review.</p> <p>b) Will develop a 'before and after' finance monitor i.e. comparing costs in the last year of Children's services and first years in Adult Care Services.</p>	<p>AD Commissioning and Procurement. April 2010</p> <p>Head of ACS Finance and Head of Children's Procurement. June 2010</p>
4	The Council should ensure action plans are created for all savings that have been identified. These savings plans should be fully aligned to the overarching service business plan. Where possible action plans should contain milestones, so performance on achieving the savings can be measured during the course of the period in question.	**	<p>a) A corporate 'savings pro-forma' was created some time ago and, with some very minor changes, will meet all the concerns raised. It will be applied within ACS, starting with potential 2010/11 savings options as well as those savings options from previous years that are still to be achieved in fully.</p> <p>b) Agreed savings targets will now be included in departmental and service 2010/11 plans. Achievement of savings will continue to be monitored by the ACS Finance Project Board.</p>	<p>Head of ACS Finance December 2009</p> <p>AD for Business Redesign & Development. March 2010</p>

Recommendations and action plan *(continued)*

	*** <i>Significant residual risk</i>	** <i>Some residual risk</i>	* <i>Little residual risk</i>	
	Recommendation	Priority	Management response	Responsibility and timescale
5	The recommendation areas identified in section 5.9 should be considered in the Council/Directorate's approach to improve/develop Adult Care Services.	**	<ul style="list-style-type: none"> Will only be considered when the new assessment and care management structures are fully embedded. As stated in the report, delegation is an "ideal", and would only be introduced when it is demonstrably better than the existing "good" process. Consider that only documenting the process is necessary at present. Will review as self directed support expands. We are planning to introduce trading accounts in April 2010 – unrealistic to introduce any earlier. Doesn't relate specifically to ACS. Also a Council-wide issue, but in ACS will review how our risk register is developed and updated during 2010. The close monitoring referred to will indeed continue, and increase, as the review reaches key stages. 	AD for Operations March 2012 Head of ACS Finance February 2010 (documentation) Head of ACS Finance March 2010 N/A Head of ACS Finance March 2010 Head of Operations March 2010