

**Performance Management  
and Planning**

**Follow-up of the 2000/2001 Audit**

**August 2001**

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## **Part 1. Introduction to the PMP follow up audit**

**Scope of this audit guide**      **This audit guide deals with the PMP 2001/02 follow up audit. A separate guide is available for the service level 2001/02 audit (PMP3).**

**The purpose of this guide**      This document provides guidance on the follow up PMP audit for 2001/2002. It explains in detail what the audit will cover, what service and corporate managers should do in preparing for the audit and how auditors should undertake the work.

The guidance is for use by:

- Services who completed the PMP audit in 1999/2000 (PMP1 service level)
- Services who completed the PMP audit in 2000/2001 (PMP2 service level)
- Staff who are responsible for reporting on the 2000/01 corporate PMP audit. (PMP2 corporate level)
- Auditors who will conduct the PMP follow up audits in 2001/02.

**In this guidance the council staff referred to above are called council managers. Service is used to refer to both external and internal service functions i.e. the term “service” includes the corporate function.**

**It is important that auditors and council managers involved in the PMP follow up audit familiarise themselves with the content of this guide and follow the approach set out.**

**The PMP follow up audit**      All services have been applying a Best Value approach since 1997, following the guidance produced by the Best Value Task Force. This approach has included a commitment to continuous improvement and providing user focused cost effective services.

PMP 1 and 2 service audits and PMP2 corporate audits have included council managers and auditors agreeing improvement actions to further progress Best Value. The PMP follow up audit, to be conducted in 2001/02 assesses the extent to which improvement actions have been progressed and whether those actions have achieved their desired improvement objectives.

There are four main stages to the PMP follow up audit:

- The council manager (service or corporate) provides the auditor with two completed self-assessment reports covering:
  - Progress in implementing improvement actions agreed with their auditor during the 2000/01 audit (Improvement Action Progress Report)
  - Progress in improving key aspects of performance (Best Value Achievement Report)
- The auditor will review the self-assessments, check a sample of evidence and provide feedback to the service.
- Any revisions agreed between the auditor and council should be incorporated into the self-assessments.
- The auditor submits individual reports to council managers and produces a summary report for inclusion into the Chief Executive's overall 2001/02 PMP report.

Copies of all PMP audit guides are available on the Audit Scotland web site: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)

## **Part 2. The PMP follow up audit framework**

**Scope of the PMP follow up audit** The 2001/2002 PMP follow up audit requires council managers to submit two reports to their auditors.

- An Improvement Action Progress Report (IAPR). This report is used to record progress in implementing the improvement actions agreed during the 2000/01 audit.
- A Best Value Achievement Report (BVAR). This report is used to record what has been achieved overall since the introduction of Best Value.

The purpose and expected content of the IAPR and BVAR is given below.

**The purpose of the Improvement Action Progress Report** An important step in achieving performance improvement is identifying shortfalls in desired performance and taking steps to meet the shortfalls. The 2000/01 PMP audit identified improvement actions designed to improve performance. The Improvement Action Progress Report (IAPR) is designed to record the extent to which those improvements have been implemented and the extent to which improvements in performance have been achieved.

**Who should complete an Improvement Action Progress Report?** The IAPR should be completed for all PMP2 service audits and all PMP2 corporate audits. Where improvement actions from the PMP1 follow up audit were revisited in 2001/02, service managers should also submit an IAPR.

**Content of the Improvement Action Progress Report** The IAPR should list the improvement actions and associated milestone dates and provide a brief description of what the improvement was intended to achieve, all as agreed during the 2000/01 audit. An assessment should be made of the extent to which the action has been implemented and a letter A-D allocated, in accordance with the categories set out in Exhibit 1 below. Where possible a description of what the action has achieved should also be provided. Available evidence to support the assessment should be listed as well as dates for further follow up work agreed with the auditor.

**Additional notes on completing the IAPR are at Annex 2.**

## Exhibit 1: Extent of action implementation

Extent of action implementation	Commentary
(A)	The council manager can demonstrate that implementation has progressed as planned in the original improvement action template i.e. action complete or planned milestones met and on target.
(B)	Progress is less than intended in the original improvement action template. The council manager <b>can</b> demonstrate they have plans in place to complete the action.
(C)	Progress is less than intended in the original improvement action template. The council manager <b>cannot</b> demonstrate they have plans in place to complete the action. Reasons should be given for not having plans in place to progress the original action.
(D)	The council no longer intend implementing the original improvement action. Reasons should be given for not implementing the original action.

### Recording progress of incomplete improvement actions

The auditor should ensure that the IAPR explains why improvement actions have not been implemented as planned and/or why no plans are in place to implement previously agreed actions.

### The purpose of the Best Value Achievement Report

Whilst the IAPR is intended to show the extent to which specific actions have been implemented and what they have achieved, it does not identify overall improvements in the service. A Best Value Achievement Report (BVAR) is therefore also required.

The BVAR is a concise summary (evidence-based) of what the service has achieved over the last three years or so. This is the information that will be of most interest to the public. For the BVAR, it is not important what has prompted these achievements or whether they started before the introduction of Best Value.

Improvements may relate to providing a better service for customers, achieving a better policy impact for citizens more generally, reduced costs, greater efficiency, and so on. The improvements may have come about through a variety of means, including Best Value reviews, government policy, use of quality models, responding to feedback from users, benchmarking studies, etc

### Who should complete a BVAR?

Best Value reporting is an integral part of the 2001/2002 PMP audit. All services involved in the 2001/2002 PMP audit, both PMP3 service and PMP2 follow up audits are required to complete a BVAR. All PMP1 services should also submit a BVAR as part of the 2001/02 PMP audit.

A BVAR was not required as part of the PMP1 service audit or the PMP1 service follow up audit. The reason we are looking for a BVAR from PMP1 services is to obtain an audited picture of Best Value achievement for all services that have completed a PMP audit.

**Describing improvements by performance category**

It is recommended that the BVAR is structured around the following headings.

- Stakeholder impact
- Resource use
- Internal management processes
- Learning and development

**(See Exhibit 2. Further details are at Annex 1).**

**Exhibit 2 Categories of performance improvement**

Performance Category	Description
(A) Stakeholder impact <ul style="list-style-type: none"> <li>• Improvements in policy impact</li> <li>• Improvements in customer focus</li> <li>• Improvements in external relationships</li> </ul>	Policy impact improvements will focus on how the service or function is contributing to the delivery of corporate and community planning objectives. Customer focus is more closely related to service users and will include improvements in service delivery such as reliability, and consultation arrangements. External relationships deal with the way services and functions work with other organisations and how partnership working benefits customers and citizens.
(B) Improvements in use of resources	This category covers the economy and efficiency with which assets are acquired and used. The category will cover improvements relating to financial performance such as cost reductions and impact of capital projects. Staff performance such as absence management, productivity could be included.
(C) Improvements in internal management processes	This category covers the way in which the service or function organises and manages itself. Improvements to structure and core processes, designed to ultimately benefit customers and the wider community should be included.
(D) Improvements in learning and development	This category covers how the service or function ensures it is continuing to learn and improve its performance. Examples include steps taken to develop staff, use made of management tools to assist improvement such as EFQM. A service/function should be able to show how they expect developments in this area to impact on customers and communities.

Not all these headings will be relevant for all services. A service is free to use other broad headings if it wishes but it should ensure that its own headings cover the same sort of issues. For illustration purposes only, possible impacts applicable under the suggested headings are set out in Annex 1. However each service will need to determine the particular measures that are applicable for it.

**Content of the Best Value Achievement Report**

For each aspect of performance, council managers should summarise tangible improvements that have been achieved over the last few years under each of the categories it uses. The same improvement may be listed under more than one heading, or different aspects of the same improvement may relate to different categories. It is not critical how improvements are divided up among the categories. The purpose of using the categories is simply to help the service consider different aspects of improvement that may have

occurred so that a balanced picture overall is provided. For each broad improvement, the service should say what information it has used to decide that there has been an improvement and what evidence could be provided, **if required**, to support the assessment. In general the description of improvement should make use of trends, comparative information and performance against targets wherever possible. This information may be portrayed graphically if preferred. **For services that have completed an EFQM assessment, this report is similar in purpose to the results sections of EFQM.**

**If this information is readily available in a service's Public Performance Report (PPR) or is available in a selection of separate reports or other assessments, then those documents may be provided to the auditor instead (supplemented if necessary by the list of evidence).**

**The BVAR report should be no more than 6 A4 pages of text plus any supporting graphs.**

In some cases a council/service may not have appropriate measures in place to quantify improvements made. Council managers should, nevertheless, provide a description of improvements they consider have been made. Where appropriate measures are not in place, the council manager should record steps being taken to develop such measures.

Auditor's should ensure that the BVAR records what steps, if any, are being taken to develop performance measures.

**Templates for the IAPR and BVAR are at Annex 2 and 3 respectively.**

## Part 3. Audit evidence requirements

**The PMP follow up audit is evidence based** The PMP follow up audit is evidence based. This means that council managers should be able, **if required**, to provide appropriate evidence to support their Improvement Action Progress Reports and Best Value Achievement Reports.

Appropriate evidence means it must be sufficient, relevant and reliable. That is neither too much nor too little evidence is required. Evidence needs to be pertinent to the self-assessment made and evidence needs to be robust.

**Getting behind the paperwork** Council managers should aim to identify the most appropriate evidence to support their reports. The nature and type of evidence will vary according to the report statements. Types of evidence that should be considered include:

- Reports and working papers
- Published performance information
- Auditor observations of service delivery
- Minutes of meetings
- Agreed policy statements
- Results from research such as customer satisfaction surveys
- Auditor interviews with staff
- Progress reports submitted to senior management
- Results from quality assessments

Evidence used will be expected to be in accordance with the scale of the organisation, type of activity and level of risk involved. The auditor will not expect evidence to be produced for the sole purpose of the audit but will draw upon evidence that it would be reasonable to expect managers to have for their own purposes.

Both council managers and auditors should aim to identify where evidence other than documentation can be provided to support the BVAR and IAPR. In particular, auditors should consider where direct observation or interviews with staff or service users could be used to seek and gain audit assurance.

**Using evidence already gathered for other assessments**

Council managers may use **evidence-based** assessments for recognised quality models such as EFQM, IIP or ISO 9000-9004, to support their IAPR and BVAR. Where quality model assessments are used, the council manager should pass relevant documentation to the auditor, together with an explanation of how the assessment was validated for accuracy. Where assessments have been independently validated, the auditor should be able to place reliance on them without further audit.

**Clear cross referencing of evidence is essential**

At the time the council manager submits their IAPR and BVAR to the auditor they should not provide all supporting evidence. The auditor will select the evidence they wish to examine once they have reviewed the reports. They will exercise professional judgement in determining when they have appropriate evidence to provide assurance on the accuracy of the IAPR and BVAR.

The IAPR and BVAR should clearly reference what evidence could be made available to support them. The level of detail for cross-referencing will clearly depend on the actual evidence but for written evidence will typically include document title, date, page reference.

Seeking and gaining the right amount of the right type of evidence is crucial in minimising the effort of council staff in providing the evidence and in optimising audit resources used in auditing the self assessment.

Council managers should discuss with their auditors any queries concerning evidence requirements such as referencing evidence, type of evidence required, and timetable for supplying evidence.

## **Part 4. Reporting the PMP follow up audit**

### **Auditors will formally report on the PMP follow up audit**

Auditors should provide a separate follow up audit report to each council manager. In 2001/2001 this is a maximum of six service reports and 1 corporate report.

- 3 service reports for PMP1 service follow up
- 3 service reports for PMP2 service follow up
- 1 corporate report for PMP2 corporate level audit

Audit Scotland want to minimise the effort involved in the actual production of feedback reports. With this objective in mind Audit Scotland recommend that auditors use the report templates provided by Audit Scotland to report to each individual council manager. The templates provide the background to the audit and merely require the auditor to insert a brief summary of main findings and the audited IAPR and BVAR. The report templates include:

- Introduction
- Scope and objectives of the audit
- One page summary of main findings.
- Annexes containing an audited self-assessment IAPR and BVAR.

### **Auditors will provide a summary report to council Chief Executives**

Auditors should produce for the Chief Executive a summary report outlining the results of all the follow up audits i.e. the corporate and service audits. The purpose of the report is to provide the Chief Executive with an overview of the audit findings and to detail any corporate issues that have emerged through the audits.

As mentioned above, Audit Scotland want to minimise the effort involved in the actual production of feedback reports. With this in mind Audit Scotland recommend that auditors use the Chief Executive report template provided by Audit Scotland. The template provides the background to the audit and requires the auditor to insert a brief summary of the audit approach and work undertaken, copies of audited IAPRs and BVARs and a brief summary of main findings. The summary of audit findings should be factual and directly related to information contained in the audited IAPRs and BVARs.

The report template includes:

- Introduction
- Scope and objectives of the audit
- Audit approach and work undertaken
- Main findings including progress in implementing improvement actions; Best Value impact in key performance areas; any obvious trends across the services and functions reviewed.
- Conclusion

The Chief Executive's summary report on follow up audits should be included as a section in the Chief Executive's overall 2001/2002 PMP audit report. The overall 2001/2002 report should also include summary reports on the PMP3 service audits. (See the 2001/2002 service audit guide).

**Report templates will be separately supplied to the auditor.**

## Part 5. Key steps to a successful PMP follow up audit

### Key steps to a successful PMP follow up audit.

Feedback from councils and auditors indicate there are key steps in ensuring a successful PMP follow up audit. In particular it is important for auditors and service/corporate managers to have an early face-to-face meeting and to agree at the outset the timing of the audit. To facilitate a smooth audit, Audit Scotland recommend the PMP follow up audit should include the following steps:

Exhibit 3: Key steps to ensure a successful PMP follow up audit

Getting started	
Mid August 2001	1. PMP follow up material sent to auditors and services.
31 August 2001	2. Workshops for auditors on the 2001/2002 PMP audit.
Early October 2001	<p>3. Setup meetings take place between auditors and council managers. The meetings provide an opportunity to go through the audit process, address any outstanding points, agree dates for receipt of submissions, and agree main points of contact in council and audit teams. The following key dates should be agreed with each service being audited:</p> <ul style="list-style-type: none"> <li>• The date by which it will hand a completed IAPR and BVAR to the auditor.</li> <li>• The date by which the auditor will notify managers of any questions they have arising from their review of the IAPR and BVAR and what evidence is required to be provided.</li> <li>• The date by which the auditor will formally meet relevant staff to provide feedback on the audit and finalise findings (<b>end February at the latest</b>).</li> <li>• The date by which the final audit report will be submitted (<b>end March at the latest</b>).</li> <li>• The date by which the short overview report for the Chief Executive on all areas covered by the PMP follow up audit will be submitted (<b>end March at the latest</b>).</li> </ul> <p>Regular and timely contact should be maintained during the course of the audit.</p>
	4. The auditor should send details of the overall timetable agreed with each service to Performance Audit at Audit Scotland by 12 October 2001.

Main audit	
	5. Council managers prepare submissions.
	6. Auditor reviews previous year's (2000/2001) action improvement plans.
	7. IAPR and BVAR passed to auditor.
	8. Main audit work carried out: <ul style="list-style-type: none"> <li>• Auditor checks IAPR and BVAR are complete.</li> <li>• Auditor clarifies any queries/questions about the IAPR and BVAR and obtains any additional information to address gaps.</li> <li>• Auditor notifies service manager what evidence is required for the audit. Evidence is provided and audited.</li> <li>• Auditor identifies areas for discussion re. progress made, supporting evidence, further follow up.</li> <li>• Auditor agrees revisions to IAPR and BVAR, if applicable.</li> <li>• Auditor provides service manager with a copy of his/her audit findings and a meeting is held to discuss.</li> </ul>
	9. Auditor agrees findings with relevant staff.
31 March 2002	10. Auditor finalises reports for service managers and Chief Executive. The latter report incorporates issues arising from the follow up of the service level PMP1 and the PMP 2 service and corporate audits.
31 March 2002	11. The auditor submits hard copies of the follow up service reports, including IAPRs and BVARs and the overall Chief Executive report to the Controller of Audit and electronic copies to Performance Audit at Audit Scotland.

### **Audit support**

Audit Scotland's Performance Audit division will provide audit support. The contacts are:

- Alan Neilson
- Irene Coll

See back page of this guide for full contact details.

Performance Audit will be tracking the progress of the audit and may contact auditors and councils to discuss the audit. The aim of these discussions will be to assess whether the audit is progressing as anticipated.

Audit Scotland's Financial Audit and Assurance division will undertake a detailed quality review of the audit.

## **Categories of performance improvement**

### **Stakeholder Impact**

#### **Policy Impact**

These measures will show what difference the service is making in terms of solving problems or delivering benefits for the community and citizens. Achievement will usually relate to the service's mission and strategic objectives, and may show how the service is contributing to objectives set out in the community plan or the council's corporate strategy. Those objectives should be informed by a good understanding of what the important issues are for citizens and communities.

Examples might include measures relating to broad issues such as equalities, inclusion, sustainability, regeneration, crime reduction, transportation, learning, learning, environmental quality, etc. Other measures will relate to specific service objectives such as a reduction in substance misuse, increase in participation in sporting activities, etc. Some measures should relate to the service's mission to show whether it is fulfilling its mission. Measures might relate to the policy impact upon particular groups (e.g. elderly, children, ethnic minorities, women) or geographical areas. Improvements in contributing to the delivery of corporate and community planning objectives should be reported here.

#### **Customer focus**

These measures will relate to service users more specifically. They may include measures relating to customer satisfaction, numbers of customers, retention/repeat usage, waiting times or service times, appointments kept or missed, complaints, perception of service quality, etc. Improvements in service reliability, arrangements for consultation, market research, and feedback could also be reported here. Some aspects of the impact of equalities could be reported here e.g. improved access, improved take up of services.

#### **External relationships**

For many services, the way in which they work with other organizations will have a major impact on their effectiveness. As partnership working to tackle cross-cutting issues and provide 'joined up services' becomes ever more important, so better performance in working collaboratively will become essential. This section provides an opportunity to describe improvements made in these working relationships. It should also be possible to show how these improvements are benefiting customers and citizens.

## **Resource use**

These measures will relate to the more traditional issues of asset use. They will include things such as the economy and efficiency with which assets are acquired and used. Measures relating to the cost/quality balance of assets would be reported here. Improvements in procurement generally could be reported here. Measures relating to staff performance e.g. productivity, absence information, % contact hours etc could be reported here. Financial performance should also be reported here, including improvements in cost reduction and cost effectiveness e.g. unit cost, whole life cost etc, improved funding base, impact of capital programmes and projects.

## **Internal management processes**

This section provides an opportunity to report on improvements made to the way in which the service organises and manages itself. Improvements in political management and scrutiny arrangements could be included here. Improvements to structure and core business processes would be included.

Whilst these are improvements to internal processes and approaches, the service should be able to show how these improvements will ultimately benefit customers and/or the wider community.

## **Learning and development**

This section allows the service to report on the steps it is taking to ensure that it has the capacity to continue to learn and improve its performance. These could relate to, for example, improvements in staff training and qualifications, results from Best Value reviews, improvements in the review process including the development of performance information, the use made of the PMP audit and other improvement techniques e.g. EFQM, IIP etc. Again, it should be possible to show the link between these improvements and ultimately a benefit for customers and communities.

**Improvement Action Progress Report**

Council \_\_\_\_\_

Service \_\_\_\_\_

Contact: \_\_\_\_\_

1. Agreed improvement action from the 2000/01 PMP audit.	2. Agreed key milestone dates from the 2000/01 PMP audit.	3. Brief description of what the improvement was intended to achieve.	4. To what extent has the improvement action been implemented? Please describe and allocate a letter A-D as per Exhibit 1.	5. Evidence that can be made available to the auditor to support the assessment.	6. Dates for further follow up work agreed with auditor.
1.					
2.					
3.					
4.					
5.					
6.					
7.					

etc.					
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## Notes on completing the Improvement Action Progress Report

**Column 1:** The improvement actions listed should be those agreed during the 2000/01 PMP audit. Ideally the proposed action/project should be described clearly and in sufficient detail so that its purpose can be readily understood.

**Column 2:** The milestone dates listed should be those agreed during the 2000/01 PMP audit.

**Column 3:** The description of what the improvement was intended to achieve should be as agreed during the 2000/01 PMP audit.

**Column 4.** The description of action implementation should be brief but clearly indicate progress made against agreed milestone dates. In addition, where possible, a description of what the action has achieved should be provided. The purpose of the latter is to prompt council managers to check whether desired improvements as outlined in Column 3 have been achieved. The extent of action implementation should be designated as A-D as per Exhibit 1.

(E.g. we have prepared a draft property risk management strategy and supporting action plans including proposed monitoring arrangements. The senior management team are scheduled to agree the final strategy and plans on X date. Action to date is designated as "B" as per Exhibit 1. We are not yet in a position to assess whether desired improvements have been achieved. We expect to be in a position to assess impact by x date. We will monitor the situation, and provide our auditor with an updated IAPR by y date. )

**Column 5.** The list of evidence that can be made available to the auditor to support the assessment of extent of action implementation should be sufficient, relevant and reliable. That is neither too much nor too little evidence is required. Evidence needs to be pertinent to the self-assessment and evidence needs to be robust. Auditors will not expect evidence to be produced for the sole purpose of the audit but will draw on evidence that it would be reasonable to expect managers to have for their own purposes. Part 3 of this guide provides further guidance on audit evidence requirements.

(E.g. copy of draft property risk management strategy; copy of supporting action plans including proposed monitoring arrangement; copy of agenda for senior management team on X date)

**Column 6.** Further follow up work may be required in a number of situations.

1. The service reports that some of the key milestone dates agreed last year have not yet occurred so, realistically, the improvement action cannot yet have been completed. The further follow up audit will need to be timed to those dates.
2. The service has been unable to demonstrate whether a particular action has achieved what it set out to achieve. Again, this legitimately may be because sufficient time has not lapsed since completion of the agreed actions. It may also be that the service has no adequate assessment mechanism in place. In both cases a date should be agreed as to when the service will be in a position to provide such as assessment and when the follow up audit will be completed.

3. Slippage in implementation has occurred and new milestone dates agreed which extend beyond 31<sup>st</sup> March 2002. In this case further follow up audit dates should be agreed as to when the service will provide an assessment both of actual implementation and achievement.

**Nb PMP1 services should not be followed up beyond 31 March 2002.**

The auditor should summarise here her/his assessment of the adequacy of the evidence that was available to support the IAPR.

The service identified evidence to support (none / some/ half / most/ all) of its IAPR.

A sample of evidence was checked and overall was found to be satisfactory/unsatisfactory.

Additional comments on evidence base:

**Auditor notes**

**Summarise any areas for concern based on the audit of this IAPR. These may relate to the service's self-assessment or the evidence base.**

Areas of concern	Justification for inclusion

Auditor and council manager: please summarise any examples of innovative or successful practice that you feel would be of interest to other councils.

**Best Value Achievement Report**

Please tick the PMP audit to which this self assessment refers.

PMP1 follow up service audit  
 PMP2 follow up service audit  
 PMP2 follow up corporate audit

For service assessments, please name the service:

Period covered \_\_\_\_\_ to \_\_\_\_\_

**Policy Impact**

<ul style="list-style-type: none"> <li>Brief description of achievement #1</li> </ul>	
<ul style="list-style-type: none"> <li>The information used to assess that there has been an improvement</li> </ul>	
<ul style="list-style-type: none"> <li>Evidence that could be made available to support the assessment</li> </ul>	

<ul style="list-style-type: none"> <li>Brief description of achievement #2</li> </ul>	
<ul style="list-style-type: none"> <li>The information used to assess that there has been an improvement</li> </ul>	
<ul style="list-style-type: none"> <li>Evidence that could be made available to support the assessment</li> </ul>	

(For as many achievements as relevant)

**Customer Focus**

*(as above)*

**External Relationships**

*(as above)*

**Resource Use**

*(as above)*

**Internal Management Processes**

*(as above)*

**Learning And Development**

*(as above)*

**Evidence**

The auditor should summarise here her/his assessment of the adequacy of the evidence that was available to support the submission and audit evaluation.

The service identified evidence to support (none / some/ half / most/ all) of its BVAR.

A sample of evidence was checked and overall was found to be satisfactory/unsatisfactory.

Additional comments on evidence base:

**Auditor notes**

**Summarise any areas for concern based on the audit of this IAPR. These may relate to the service’s self-assessment or the evidence base.**

Areas of concern	Justification for inclusion

Auditor and council manager: please summarise any examples of innovative or successful practice that you feel would be of interest to other councils.

For advice and assistance on any part of this PMP follow up guide please contact in the first instance your external auditors. You can also contact the PMP team in Edinburgh.

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