

Testing Schedule - X Council, D01 - SPI

Area	Ref	Procedures / Tests	Notes to Auditors	Work Performed	Results
To ascertain and appraise the council's overall approach to Scottish Local Government Benchmarking Framework indicators and Public Performance Reporting					
Planning arrangements	1.1	Inspect and assess the council's overall plans for collecting performance information.	Document the arrangements including the: <ul style="list-style-type: none"> - sources of data, including how this will be maintained - responsible officers and - timescale for collection 		
	1.2	Confirm the work the council has done to identify the information its communities want to see and how this has impacted on the council's arrangements.	Document the consultation that has taken place and how this has informed arrangements.		
	1.3	Inspect and assess the alignment of performance measures to key priorities and outcomes.	Document how the council links performance measures to priorities and outcomes.		

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	1.4	For the indicators listed in SPI 1 and 2 inspect and assess the council's plans for collection and reporting.	Document the coverage of: <ul style="list-style-type: none"> - responsiveness to its communities - revenues and service costs - employees - assets - procurement - sustainable development - equalities and diversity - benefits administration - community care - criminal justice social work - cultural & community services covering at least sport & leisure, museums, the arts and libraries - planning (both environmental and development management) - the education of children - child protection and children's social work - housing & homelessness - protective services including environmental health, and trading standards - roads and lighting - waste management services 		
	1.5	Confirm the council's plans for internal verification of the indicators listed in SPI 1 and 2.	Document the verification process including any internal sample checks.		

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	1.6	Inspect and assess the council's plans for publishing indicators and performance information.	<p>Document the</p> <ul style="list-style-type: none"> - Timescale for reporting the Scottish Local Government Benchmarking Framework (SLGBF) indicators - Timescale for other public performance reporting material - range of mechanisms / formats - intended audience - varying levels of detail available - sign posting (details on how to access more detailed information) <p>Consider the coverage of:</p> <ul style="list-style-type: none"> - SLGBF indicators - local indicators - SOA performance - direct comparisons with other councils - comparisons of performance over time and against targets - qualitative assessments e.g. citizen user / surveys - feedback about how customer views have been used to improve services - scrutiny body assessments - declining or under-performance as well as achievements - explanation of underperformance - improvement plans and targets 		

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To ascertain and appraise the council's systems for Scottish Local Government Benchmarking Framework indicators and Public Performance Reporting					
System assessment	2.1	Inspect the council's progress against their planned timetable for collecting and publishing performance information. Consider the impact of any delays.	Consideration should be given to: <ul style="list-style-type: none"> - staffing changes - issues with the data collection, including systems or arrangements Note that SLGBF indicators and wider public performance reporting is 12 months after the year end (31 March 201Y)		
	2.2	Confirm the internal verification that has taken place. Review the results and action taken.	Ensure that the checks are in place to confirm the accuracy and completeness of the information.		
	2.3	Confirm that arrangements for collection, verification and reporting are communicated to all staff involved and understood.	Document staff communication and training processes.		

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To report findings in the annual audit report					
Reporting	3.1	Report on the council's arrangements in the annual audit report.	The annual audit report must contain: <ul style="list-style-type: none"> - background details of the 2 stage audit process – initial stage involving the appraisal of the arrangements and the 2nd stage of assessing the quality of the PPR which is reported to the Accounts Commission in the following April/May - details of the statutory duties and responsibilities of the council and auditor, including any significant issues arising from the audit work and recommendations for improvement. 		