



GOVERNMENT

# Data Quality Review 2007-08

Royal Borough of Windsor  
and Maidenhead

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AUDIT

# Content

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If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Neil Thomas who is the engagement lead to the Council, telephone 0207 311 1379 email [neil.thomas@kpmg.co.uk](mailto:neil.thomas@kpmg.co.uk) who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees on 0161 246 4063, email [trevor.rees@kpmg.co.uk](mailto:trevor.rees@kpmg.co.uk), who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Team, Nicholson House, Lime Kiln Close, Stoke Gifford, Bristol, BS34 8SU or by e mail to: [complaints@audit-commission.gov.uk](mailto:complaints@audit-commission.gov.uk). Their telephone number is 0844 798 3131, textphone (minicom) 020 7630 0421.



# Executive Summary

The Audit Commission has developed a three-stage approach for assessing data quality, the first stage being a review of management arrangements for data quality. This review determines whether the Council has in place proper corporate management arrangements for data quality, and whether they are being applied in practice. This is the third year in which we have undertaken work on data quality.

The findings support our conclusion on your arrangements to secure value for money in relation to the specific criterion on data quality. This requires the Council to have '*a track record of using high quality information on costs to actively manage performance, improve value for money and target resources*'. This conclusion was issued with the 2007/08 audit opinion on your accounts.

## Stage One

The work on management arrangements focuses on corporate data quality arrangements for your performance information. Our work will help drive improvement in the quality of performance information, leading to greater confidence in the supporting data on which performance assessments are based. The review is structured around five themes:

- Governance and leadership;
- Policies and procedures;
- Systems and processes;
- People and skills; and
- Data use and reporting.

These themes break down into thirteen Key Lines of Enquiry (KLOEs). We have assessed your arrangements against each KLOE and have scored you against each theme as defined below:

Level	Description
<b>Inadequate</b>	Below minimum requirements - inadequate performance
<b>Adequate</b>	Only at minimum requirements - adequate performance
<b>Performing well</b>	Consistently above minimum requirements - performing well
<b>Performing strongly</b>	Well above minimum requirements - performing strongly

We have assessed your overall performance as performing well. You have performed well in respect of your arrangements over Governance and Leadership; Systems and Processes; People and Skills; and Data Use and Reporting. However, further improvements are required in respect of your Policies and Procedures.

We have provided our key findings in Section One and have raised eight recommendations, summarised in Appendix 1. We report on the implementation of prior year recommendations in Appendix 2

# Executive Summary

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## *Stage Two*

During Stage Two of the process we followed up issues arising from the analytical review of 2007/08 BVPI and non-BVPI data, used in the Comprehensive Performance Assessment carried out by the Audit Commission. This analytical review informed our selection of a sample for testing at Stage Three.

## *Stage Three*

When deciding how many and which PIs to review at Stage Three, in addition to those identified for review by the Audit Commission, we used the results from stage one and our cumulative audit knowledge and experience to determine the total number of PIs for review. As a result of this, we have identified two BVPIs to review. In addition, it is mandatory to review two housing benefits PIs (BV78a and BV78b) at Stage Three. The following were therefore reviewed:

- BVPI 78a – Speed of processing new claims to Housing Benefit/Council Tax Benefit
- BVPI 78b – Speed of processing changes of circumstances to Housing Benefit/Council Tax Benefit
- BV82a – Household waste management: recycling performance
- BV82b – Household waste management: composting performance

The results of our spot check reviews indicate that the data quality underpinning your PIs is largely adequate and we have not issued any reservations in respect of the spot check testing completed.

The results of our data quality spot checks are summarised in Section Two.

## **Best Value Performance Plan Report**

In prior years we audited your Best Value Performance Plan in accordance with the Local Government Act 1999 and the Audit Commission's Code of Audit Practice. From this year there is no requirement for this to be audited.

## Section one

# Management Arrangements

We have assessed your **overall level of performance** as **performing well**. You have performed well in respect of your arrangements over Governance & Leadership, Systems & processes, People & Skills and Data Use. However, further improvements are required in respect of your Policies and Procedures.

The table sets out key drivers behind each theme, and details areas where you are currently meeting requirements and areas where further development is required.

Theme	Performance	Key issues
<b>Governance &amp; Leadership</b>	Consistently above minimum requirements	<ul style="list-style-type: none"> <li>✓ The council has a member lead for data quality issues and this role is undertaken effectively.</li> <li>✓ Accountability for data quality throughout the Council is clearly and formally defined for relevant staff and is considered as part of the corporate performance appraisal process for those staff</li> <li>✓ Corporate objectives for data quality are formally defined and are linked to business objectives. These have been agreed and adopted at top management level.</li> <li>✓ There are plans to deliver quality data, with clearly identified actions, responsibilities and timescales to support improvement. This is reflected within the Corporate Improvement Plan.</li> <li>• Members should receive training on the importance of data quality and have an awareness of the arrangements the council has put in place to mitigate the risks associated with poor quality data. (<i>Recommendation One, Appendix Two</i>)</li> <li>• We have reviewed the corporate risk register and noted that the council has begun to consider data quality as part of its corporate risk arrangements. However, further work is required through regular assessments of the risks associated with unreliable and inaccurate information to ensure that data quality is embedded in corporate risk management arrangements. (<i>Recommendation Three, Appendix Two</i>)</li> </ul>
<b>Policies &amp; Procedures</b>	Only at minimum requirements	<ul style="list-style-type: none"> <li>✓ Senior management has defined and approved data quality policies at individual operational or departmental levels.</li> <li>✓ Relevant staff are aware of the data quality policy, operational procedures and guidance and generally have access to them.</li> <li>• The council's data quality policy should be supported by a comprehensive and current set of operational procedures and guidance notes that meet user needs and are fit for purpose. (<i>Recommendation Four, Appendix Two</i>)</li> <li>• All relevant staff should be able to access the policies, procedures and guidance. (<i>Recommendation Four, Appendix Two</i>)</li> <li>• The data quality policy should cover data quality requirements on partnership working, where relevant. (<i>Recommendation One, Appendix One</i>)</li> </ul>

## Management Arrangements

Theme	Performance	Key issues
<b>Systems &amp; Processes</b>	Consistently above minimum requirements	<ul style="list-style-type: none"> <li>✓ There is a system in place for the collection, recording, analysis and reporting of corporate performance information which is based on data which is accurate, valid, reliable, timely, relevant and complete.</li> <li>✓ Systems and processes operate according to the principle of 'right first time' rather than employing extensive data cleansing or manipulation processes to produce the information required.</li> <li>✓ The council regularly tests its business critical performance information systems to ensure that processes are secure. There are plans which are being implemented to address any identified weaknesses.</li> <li>✓ A business continuity plan is in place to provide protection for records and performance data which are vital to the continued effective functioning of the body. <ul style="list-style-type: none"> <li>• Controls should be reviewed at least annually to ensure that they are working effectively. Results of annual reviews should then be reported to top management. (<i>Recommendation Two, Appendix One</i>)</li> <li>• The council should seek robust assurance from key partners involved within the Local Area Agreements and Local Strategic Partnership that processes, which supply information to the council through partnership arrangements, are secure. This should be reinforced through the Terms of Reference in place in respect of these partnerships and annual confirmation should be obtained to ensure that these terms are being met. (<i>Recommendation Three, Appendix One</i>)</li> </ul> </li> </ul>
<b>People &amp; Skills</b>	Consistently above minimum requirements	<ul style="list-style-type: none"> <li>✓ Roles and responsibilities of management and operational staff, in relation to data quality, are clearly defined and documented where relevant within job descriptions.</li> <li>✓ Data quality targets and standards are set for relevant staff, within the Data Quality Strategy, who are assessed against these.</li> <li>✓ The council can show that it is working towards an effective internal network of data quality champions to successfully drive data quality improvement throughout the council. <ul style="list-style-type: none"> <li>• A formal programme of training on data quality issues, tailored to the varying needs of all relevant staff, should be put in place. This should be supported by corporate arrangements to ensure that this training is periodically evaluated and adapted to changing needs. (<i>Recommendation Four, Appendix One</i>)</li> <li>• Weaknesses identified through internal or external reviews of data quality should be adequately addressed through the training programme or debriefing and sharing good practice sessions. (<i>Recommendation Four, Appendix One</i>)</li> </ul> </li> </ul>

## Management Arrangements

Theme	Performance	Key issues
<p><b>Data Use</b></p>	<p>Consistently above minimum requirements</p>	<ul style="list-style-type: none"> <li>✓ Senior management routinely and actively use data supporting performance information to plan services and allocate resources.</li> <li>✓ There is evidence that management action is taken to address service delivery issues identified by data returns and performance information reports. Members have available to them high-level information with which they can assess delivery of services against agreed milestones.</li> <li>✓ Data underpinning the information which is used for external reporting is subject to departmental verification checks in the form of review by the authorising officer.</li> <li>✓ Through the role based nature of the system all data is subject to senior management approval before external reporting to regulators and government departments.</li> <li>• A formal documented process for checking externally reported data/performance indicators, both departmentally and corporately, should be put in place to assure the quality of the data. (<i>Recommendation Five, Appendix One</i>)</li> <li>• The Council should be able to provide evidence of the outcome of effective quality assurance of the audit trail confirming accuracy of the data. (<i>Recommendation Six, Appendix One</i>)</li> </ul>

## Section two

# Data Quality Spot Checks

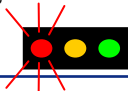


Our Stage Two and Three analytical review work identified that the PI values reviewed fell within expected ranges. We carried out spot checks on four of your PIs. As a result of our audit work to date we have not recommended any amendments or reservations to your PIs as summarised in the table below.

PI	Description	Value stated	Conclusion
BV82a(i)	Recycling performance – percentage	29.99%	Fairly stated
BV82a(ii)	Recycling performance – tonnage	10319.57	Fairly stated
BV82a(i)	Composting performance – percentage	10.83%	Fairly stated
BV82a(ii)	Composting performance – tonnage	3728.10	Fairly stated
BV78a	Speed of processing new claim to HB/CTB	32.6	Fairly stated
BV78b	Speed of processing changes of circumstances to HB/CTB	9.3	Fairly stated

## Recommendations

This appendix summarises the recommendations we have identified relating to your data quality management arrangements. We have given each a risk rating (as explained below) and agreed with management what action you will need to take.

We will follow up these recommendations as part of our 2008-09 audit.

Priority rating for recommendations		
<p><b>Priority one:</b> Addressing these issues is essential to assist in moving you towards an improved rating.</p> 	<p><b>Priority two:</b> Addressing these issues is desirable to assist in moving you towards an improved rating.</p> 	<p><b>Priority three:</b> Addressing these issues will assist in moving you towards an improved rating.</p> 

No.	Priority	Recommendation	Management response	Officer and due date
<b>Policies and procedures</b>				
1	● (three)	<p><b>Data Quality Policy</b></p> <p>As best practice the Data Quality policy should be reviewed on an annual basis to ensure still fit for purpose and updated to include data quality requirements on partnership working, where relevant.</p>	Agreed. Policy to be agreed by the end of March 2009	Information & Compliance Manager March 2009
<b>Systems and processes</b>				
2	● (two)	<p><b>Controls review</b></p> <p>Our review noted that a formal controls review has not been undertaken since 2006/07 and no additional work has been undertaken by internal audit in 2007/08.</p> <p>To demonstrate that the council has suitable controls in place, controls should be reviewed at least annually. This will ensure that the controls in place are working effectively and that the information systems produce accurate information. Results of annual reviews should then be reported to top management.</p>	Agreed. Internal Audit Plan contains provision to undertake an annual audit on Performance Management and Data Quality. 2008/09 audit of this area is currently underway	Head of Internal Audit In progress
3	● (three)	<p><b>Accuracy of information received from partners</b></p> <p>The council should seek robust assurance from key partners involved within the Local Area Agreements and Local Strategic Partnership that processes, which supply information to the council through partnership arrangements, are secure. This should be reinforced through the Terms of Reference in place in respect of these partnerships and annual confirmation should be obtained to ensure that these terms are being met.</p>	Agreed	Acting Head of Policy & Performance September 2009
<b>People and skills</b>				
4	● (two)	<p><b>Data Quality training</b></p> <p>The Council is yet to roll out a training programme for members, senior management and relevant staff. This recommendation has been re-raised from the prior year in Appendix 2.</p> <p>To ensure the training programme, when devised, is fit for purpose weaknesses identified through internal or external reviews of data quality should be adequately addressed through the training programme or debriefing and sharing good practice sessions.</p>	Agreed	Information & Compliance Manager September 2009

## Recommendations

No.	Priority	Recommendation	Management response	Officer and due date
<b>Data Use</b>				
5	● (three)	<p><b>Internal checks</b></p> <p>We note that internal processes are in place for departmental verification checks by Authorising officers and review of variances by the Heads of Resources and Strategy. In addition data is subject to appropriate senior approval before reporting occurs.</p> <p>As best practice the council should consider putting in place a formal documented process for checking externally reported data/performance indicators, both departmentally and corporately, to assure the quality of the data.</p>	Agreed	Acting Head of Policy & Performance September 2009
6	● (three)	<p><b>Evidence of review</b></p> <p>In order to demonstrate that the information used to report on performance is subject to a system of internal control and validation, the Council should be able to provide evidence of the outcome of effective quality assurance of the audit trail confirming accuracy of the data.</p> <p>As best practice quarterly and year end BVPI returns should be reviewed by senior service managers, as applicable, to confirm the accuracy of the performance reported.</p>	Agreed. To be covered as part of the Internal Audit work referred to in PIO 3.	Head of Internal March 2010
<b>Stage 3: BVPI testing</b>				
7	● (three)	<p><b>Accuracy of reported figures</b></p> <p>Our testing of BV82a and b identified that estimated figures were submitted for the quarter 4 return submitted to Waste Data Flow. This is as a result of all the relevant information required not yet being received by the council.</p> <p>Although the use of estimate, where information is not readily available is in line with Audit Commission guidance and the Council's performance in 2007/08 was not overstated when compared to actual results. We recommend that the Council considers liaising with the WDF regarding the submission of amendments where actual information has been received and the reported performance would be significantly different.</p>	Agreed	Acting Head of Policy & Performance July 2009
8	● (three)	<p><b>Performance of recommended checks</b></p> <p>The Council does not perform the following two checks recommended by the Audit Commission, when compiling data for BV82 a and b:</p> <ul style="list-style-type: none"> <li>• Checking the number of loads reported as delivered against driver records of the number of visits made</li> <li>• Use of vehicle registration numbers checked against vehicles in the fleet</li> </ul> <p>This creates the risk that that indicator figures compiled and recorded on the Waste Data Flow (WDF) system may be misstated. However, we note that this risk is reduced by the performance of validation checks of the weight of waste transported to the contractor.</p>	Agreed	Fleet Management Officer March 2009
9	● (three)	<p><b>Completeness of records</b></p> <p>Our contractor payments testing within our review of BV82a and b identified two instances where invoices supporting the payments could not be provided. We were therefore unable to gain full assurance over the accuracy of the amount billed by the contractor and the subsequent payment by the council.</p> <p>Although we note that the Council is able to verify tonnage amounts through reference to weighbridge print outs to confirm the reasonableness of the payment; As best practice the Council should all contractor invoices should be maintained on file by central accountancy and copy of each held by the Service Development Officer.</p>	Agreed	Head of Finance March 2010.

## Prior Year Recommendations

This appendix summarises the progress made to implement the recommendations that we identified in our prior year Data Quality report. We have given each of our observations a risk rating (as explained in Appendix 1). In summary:

Year	Number of recommendations that were:		
	Included in original report	Implemented in year or superseded	Remain outstanding (re-iterated below)
2006-07	8	2	6

No.	Risk	Issue and recommendation	Management response	Officer and due date	Status at October 2008
1	● (three)	<p><b>Data quality training for senior officers and members</b></p> <p>Senior officers and members should receive specific training on the importance of data quality and the Council's approach to managing any risks around data quality.</p>	<p>The importance of data quality is reinforced at regular senior management meetings (Directors and Unit Managers). Specific training is being planned and will be delivered in the New Year.</p>	<p>Head of Corporate Performance &amp; Development</p> <p>April 2008</p>	<p>Data Quality training has not been provided to senior officers and members in 2007/08.</p> <p><b>Recommendation re-raised</b></p>
2	● (three)	<p><b>Revision of the Corporate Improvement Plan to reflect data quality objectives</b></p> <p>The Corporate Improvement Plan should be updated to ensure that the improvement actions set appropriately reflect the Council's data quality objectives.</p>	<p>The next update of the Strategic Plan and related action plans will reflect these objectives.</p>	<p>Head of Corporate Performance &amp; Development</p> <p>October 2008</p>	<p>The Corporate Improvement Plan has not been formally updated in the period under review, although work is ongoing in this area.</p> <p><b>Recommendation re-raised</b></p>
3	● (two)	<p><b>Embedding data quality into corporate risk management arrangements</b></p> <p>The importance of data quality has yet to become fully embedded into the Council's corporate risk management arrangements. As part of integrating data quality within the Council's corporate risk management arrangements, we suggest that the Council needs to establish a framework for data quality review, and ensure data quality is fully embedded in the corporate risk register.</p>	<p>This recommendation will be supported by the work already done with Internal Audit.</p> <p>Risk Champions – already identified within all directorates – will take this forward as part of their remit.</p>	<p>Insurance and Risk Manager</p> <p>April 2008</p>	<p>Significant work has been undertaken to develop risk management processes and arrangements. We have also noted that there have been regular Risk Champion meetings across the directorates and that the.</p> <p>However, further work is required through regular assessments of the risks associated with unreliable and inaccurate information to ensure that data quality is embedded in corporate risk management arrangements.</p> <p><b>Recommendation partially implemented</b></p>

## Prior Year Recommendations

No.	Risk	Issue and recommendation	Management response	Officer and due date	Status at October 2008
4	● (two)	<p><b>Production of guidance on data quality to support the data quality policy</b></p> <p>The Council's organisational policy for data quality should be fully supported by a comprehensive and current set of operational procedures and guidance notes for users.</p>	This will be enacted subject to staffing being available.	Head of Corporate Performance & Development April 2008	<p>Work has been undertaken on implementing Service Level Balanced Scorecards and training has been provided to each Unit Manager on how the scorecards work. However, no progress has been made on the development of a comprehensive and current set of operational procedures and guidance notes, due to the council's restructuring programme.</p> <p><b>Recommendation re-raised</b></p>
5	● (two)	<p><b>Documentation and circularisation of identified actions to improve data quality.</b></p> <p>Staff should record the minutes of performance management meetings which consider data quality, and in particular meetings of the data quality champions so that any action points raised are cascaded and actioned by staff.</p>	Agreed	Head of Corporate Performance & Development January 2008	<p>The council presents quarterly management reports on performance data to the APR Panel, the LSP and to Cabinet every six months.</p> <p>In addition Service Level Balanced Scorecards, which include National Indicators, are reported monthly to the Chief Executive and Council leader.</p> <p>Minutes of the reporting to the APR Panel and LSP are recorded and accessible to staff on the council's website. Minutes of the meetings of the data quality champions are not currently produced or cascaded to staff for action.</p> <p><b>Recommendation partially implemented.</b></p>
6	● (two)	<p><b>Data Quality training for all relevant staff</b></p> <p>Data quality training has yet to be developed for staff and members. A corporate training pack should be developed, as planned, to bridge the training gap. Arrangements should be put in place to ensure that all relevant staff receive appropriate training to equip them with the necessary skills to meet their data quality responsibilities.</p>	Agreed. Arrangements underway.	Head of Corporate Performance & Development April 2008	<p>There has been no progress in the provision of Data Quality training in year due to the Council's restructuring programme.</p> <p><b>Recommendation re-raised</b></p>