

Appendix 1

VALUE FOR MONEY CONCLUSION

On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2013, except for weaknesses in its:

- Arrangements to procure goods and services
- Understanding of costs and performance
- Arrangements to develop business proposals and manage significant projects.

The Council made significant improvements to its arrangements to develop business proposals and manage major projects during the latter part of the 2012/13. These improvements address the weaknesses reported by the Audit Commission last year but were not in place for the whole of 2012/13.

Source: The Audit Findings for Cheshire East Council Year ended 31 March 2013 (page 23)