AUDIT SERVICES MONITORING REPORT: SECOND QUARTER 2009/10

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Summary: This report is the quarterly audit monitoring report.

Recommendation: That Members note this report and approve the rescheduling of audits listed at paragraph 3.3.

1.0   AUDIT WORK IN THE SECOND QUARTER 2009/10

1.1   <u>**Final reports issued**</u>
- Improvement Grants / Disabled Facilities Grants 2008/09
- Capital Accounting 2009/10 [re 2008/09 Accounts]
- Final Accounts 2009/10 [re 2008/09 Accounts]
- Elections Administration 2009/10
- Concessionary Travel 2009/10
- Council Tax 2009/10

The audit section also undertook work in the second quarter on:-
- Benefits 2009/10
- Cash Collection 2009/10
- Payroll 2009/10

These reports will be issued in the third quarter of 2009/10.

1.2   <u>**Assurance on System Controls**</u>
The key recommendations are given in Appendix A.
The evaluation of the system controls is summarised below:-

1.2.1 **Improvement Grants / Disabled Facilities Grants 2008/09**

OVERALL AUDIT OPINION	SATISFACTORY
CONTROL DESIGN	SATISFACTORY
CONTROL EFFECTIVENESS	SATISFACTORY
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	MEDIUM

We found that recommendations made in previous audits for both Disabled Facilities Grants and Renovation Grants had been implemented. Key posts have now been filled: 2 inspectors have been recruited to the section. These posts were previously outsourced to Anchor Housing Association.

We found that clear written guidance was provided to all applicants and that, for all the grants in our sample, approvals were made in accordance with the

policy and payments had all been authorised in line with Financial Regulations.

Those applicants in receipt of certain benefits are not required to provide any other financial information and are "passported" to 100% grant entitlement. However, there was not always evidence on the files that entitlement to these benefits had been checked.

We also found that files did not include a signature as evidence that a second employee had checked the grant calculation.

Approximately 75 Renovation Grants are not registered on the Land Charges system. As the appropriate wording was not included on the grant approval letter or accompanying notes, the requirement to repay the grant if the property were to be sold within 5 years would not be enforceable. However, it is rare for grants to become repayable. This omission has now been rectified on the new approval letters.

Controls need to be put in place to improve the security of personal data held, by "locking down" PC's when these are left unattended and by ensuring compliance with the clear desk policy.

1.2.2 Capital Accounting 2009/10 [2008/09 Accounts]

OVERALL AUDIT OPINION	GOOD
CONTROL DESIGN	GOOD
CONTROL EFFECTIVENESS	GOOD
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	MEDIUM

We are pleased to report that,for the tests undertaken, results were generally found to be in order and records were well organised. There was evidence that a substantive amount of work had been undertaken, in liaison with the valuation staff, to ensure that the Fixed Asset Register was accurate.

We have made minor recommendations to improve the audit trail and to facilitate the reconciliation of records.

We note that new software is being introduced in 2009/10 to maintain the Fixed Asset Register and this will enable further improvements to be made.

The Financial Accountant has confirmed that preparations are being made to meet the new International Financial Reporting Standards (IFRS) capital accounting requirements. Training courses have been attended, implications have been considered in the implementation of the new Fixed Asset Register software, regular meetings are being held with the valuers and an IFRS project team is to be set up.

1.2.3 Final Accounts 2009/10 [2008/09 Accounts]

OVERALL AUDIT OPINION	GOOD
CONTROL DESIGN	EXCELLENT
CONTROL EFFECTIVENESS	GOOD
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

The final accounts process was well planned, progress regularly monitored and corrective action taken where appropriate to meet statutory deadlines.

There was slight slippage on the closedown plan, due to delays with Management Accounts, resulting in the Cash Flow Statement being omitted from the published agenda (although sent out prior to meeting). Tighter controls on the Management Accounts process has been identified during the 2008/09 final accounts process as an area where improvements can be made.

The TOTAL financial system has been operating well since the upgrade to the new release in 2008/09. Any problems were logged with the supplier and were resolved.

Although there had been some delay in reconciling some data from external feeder systems, there were compensatory controls in place in that there was a daily check of interfaces being uploaded, to ensure that data was correctly uploaded to the TOTAL system (fully documented), and Bank Reconciliations had been carried out regularly throughout the year.

However, we found that independent checks and authorisation of journals over £30,000 were not consistently carried out.

Whilst good back up arrangements were in place for the TOTAL system, and work on detailed procedure notes was ongoing, the business continuity plan still needed to fully address the loss of skilled staff.

Data Quality arrangements were largely in place, although further improvements could be made.

1.2.4 Elections Administration 2009/10

OVERALL AUDIT OPINION	SATISFACTORY
CONTROL DESIGN	GOOD
CONTROL EFFECTIVENESS	SATISFACTORY
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

We found that, on the whole, the administration of the elections on Thursday 4 June 2009 was satisfactory. The bank account had been effectively controlled, adequate records were in place and payments were in line with the approved guidance.

Payments relating to the administration of the elections, i.e. polling stations, presiding officers, poll clerks, etc., had been processed through the Creditors system of the TOTAL financial management system. Cheques had then been written from the County Council / Parliamentary Elections bank account to Copeland Borough Council to cover this expenditure. This had helped to establish a clear audit trail.

Recommendations have been made to address issues in the calculation and payment of tax and to close down some of bank accounts used in previous elections.

1.2.5 **Concessionary Travel 2009/10**

OVERALL AUDIT OPINION	WEAK re 2008/09
OVERALL AUDIT OPINION	SATISFACTORY re 2009/10 bulk issue
CONTROL DESIGN CONTROL EFFECTIVENESS	SATISFACTORY WEAK re 2008/09 SATISFACTORY re 2009/10 bulk issue
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

The bulk issue of Concessionary Travel Bus Passes / Rail Cards and Vouchers were processed and distributed in time for the new financial year 2009/10. Records were being held securely since the transfer to the Millom Office and the sample of staff contacted were aware of the requirements for handling personal data.

We were able to confirm, in the majority of our sample, that approvals for Concessionary Travel were in line with the Scheme and were supported by appropriate evidence. However, we were unable to confirm eligibility in a number of cases, as the Application Forms could not be traced and the eligibility criteria were other than age-related. This related to 16% of our sample and was in respect of applications processed by temporary Finance staff in 2008.

We also found that there were no reconciliations between the records held by Nowcard and the Council's own C-Travel system, in relation to Bus Passes.

Payments were reimbursed to Lancashire County Council, who paid the bus operators on our behalf, without any assurance that the appropriate system controls were in place at Lancashire County Council.

Because of the poor audit trail, and the number of approvals where we were unable to confirm eligibility, we have had to rate the system as "Weak" for 2008/09 issues, which had been processed by temporary Finance staff. However, the arrangements for the bulk issue of the 2009/10 concessions processed by the Millom staff were satisfactory.

1.2.6 **Council Tax 2009/10**

OVERALL AUDIT OPINION	GOOD
CONTROL DESIGN	GOOD
CONTROL EFFECTIVENESS	GOOD
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

The majority of key controls were effective and being complied with in relation to the areas tested. The reconciliation of properties compared to the Valuation Office List was up to date, Valuation Office amendments were promptly processed and all accounts tested were found to be in order, apart from some minor post code discrepancies. Suspense items were being regularly cleared and posted to accounts.

Collection figures showed that 39.80% of the amount due had been collected at the end of July 09, against a target of 39.98%, and recovery action was progressing in line with the timetable. A sample of special arrangements to pay arrears showed that most payments were up to date and appropriate action had been taken where the conditions of the payment agreements had not been kept.

Monthly reconciliations between the Civica cash receipting system, Academy Council Tax system and Total financial management system were up to date.

There were still some anomalies around user access rights. The Head of Service and the Systems Administrator was aware of these and, as at 26 August 2009, a complete review was being undertaken.

1.3 **Follow-up audits**

1.3.1 A running progress report is kept of all Priority 1 and 2 recommendations outstanding. All outstanding audit recommendations, including all recommendations made in reports issued in this quarter, have now been input on to the Covalent performance software. This will streamline the monitoring process. All those recommendations still outstanding, with a target date up to 30 June 2009, are detailed at Appendix B.

1.4 **Issues arising from outstanding recommendations**

- As previously reported to the Committee, the backlog of outstanding recommendations largely arises from 2007/08 and 2008/09, when there were a number of key posts vacant in the Council, particularly in the Finance department and in the then Regeneration department (now Development Strategy). 10 long-standing recommendations have been implemented since we reported last quarter: All of these related to Finance and MIS recommendations. Further progress has been made on some of the remaining recommendations. Overall, there are only 3

Priority 1 recommendations outstanding and 33 Priority 2 recommendations. However, only 1 of 10 "new" recommendations, becoming due in this quarter, has been implemented. 5 of these "new" outstanding recommendations related to Finance & MIS, 1 was Corporate, 1 related to Elections Administration, 1 to Procurement and 1 to Housing Services. Members should note that the Economic Development Manager post has now been filled, with effect from 21st September 2009.

Corporate Team have considered the outstanding recommendations. No recommendations have been proposed for cancellation or deferral.

2.0   EXTERNAL AUDIT

2.1   The Audit Commission issued a report on the Triennial Review of Internal Audit. This was considered by the Audit Committee at their meeting on 23rd September, together with their Annual Governance Report 2008/09. All recommendations in the action plan arising from the Triennial Review of Internal Audit have now been implemented.

3.0   INTERNAL AUDIT PERFORMANCE AGAINST AUDIT PLAN

3.1   We achieved 70% of planned audit work for the half year, compared to the target of 90%. A summary of the audit performance measures is attached at Appendix C. This level of audit coverage is reasonable, given the level of responsive work undertaken. This has included audit of grant claims and verifying job evaluation salary costs. We also exceeded the estimated time on some audits – particularly in reviewing the authorization of Concessionary Travel for both 2008/09 and the bulk issue of Vouchers / Rail Cards and Nowcard bus passes for 2009/10. It is worth noting that often where an audit has required additional time, this is ultimately of more value to the Authority, resulting in a substantial action plan for system improvement. Additional time has also been spent on progressing the business case for a Shared Internal Audit Service. This should, in the long term, result in audit efficiencies and in the provision of a more robust internal audit service. The input of the audit practitioners is required to ensure that these objectives can be delivered. Extended sick leave, due to a fractured ankle, did not materially impact on progress with the planned work, as IT business continuity arrangements allowed for working from home.

3.2   Although the implementation of the new software system for Building Control and Development Control has been delayed, so these 2 audits have been postponed, other planned audits are now behind schedule. As stated at 4.1 below, an audit post has been vacant since 14th September. In the light of the shared service development, the decision was taken to fill the post with an agency placement and this commenced on 12th October. Turnover of staff naturally impacts upon planned work. However, work on the annual main financial audits has started, to ensure these are completed by 31st March 2010.

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No non-audit work has been undertaken, although 5.75 audit days have been used for hand-over training for the Financial Services Technical Officer post.

3.3   It is necessary to review the audit plan for the remainder of the year and it is proposed (after consideration of risks and impacts) to reschedule the following audits until the main financial systems work has been completed:-

- Building Control [new software implementation was delayed]
- Development Control [new software implementation was delayed]
- Asset Management
- Leased Transport
- Information Systems / ICT Strategy [Buy in computer auditor]

3.4   The risk attached to the deferred audits and the action to address this is shown in the table below:-

Deferred audit	Risk	Proposed action
Building Control	**Low.** "Go live" checks on new software were undertaken. System had been fully tested. Only went live 25th August 2009. Invoices are raised through the corporate Sundry Debtors system.	Will undertake audit once the main financial systems are completed.
Development Control	**None.** New system still has not gone live. Estimated go live date is 14th December 2009.	Pre-Go Live checks will be undertaken. Full audit will be undertaken in first quarter of 2010/11.
Asset Management	**Low.** External Audit have already made recommendations for improvement as part of the 2008/09 Governance report, received March 2009. A follow up of these recommendations is undertaken quarterly.	Will undertake audit once the main financial systems are completed.

Leased Transport	**Low.** The initial tender for the contract was reviewed. The risk lies in how the contract is being managed – is the Council receiving the service level agreed in return for the contract payments and is effective use being made of the leased vehicles. All payments are made via the corporate Creditor payments system, which is audited annually and has satisfactory controls in place. The Process Improvement Team have carried out an operational review and improvements have already been implemented.	Will undertake audit once the main financial systems are completed. Emphasis will be on management of the contract e.g. variations, penalties if vehicles are off the road, etc.
Information Systems/ ICT Strategy	**Low.** As part of the requirements of Government Connect (compliance with the Code approved at the end of September 2009), a full IT security inspection was carried out by an independent IT firm.	The new Marketplace purchasing system, currently being piloted, will be audited by a bought in computer auditor in December 2009. Further work on ongoing compliance with the IT Security Policy will be undertaken by a bought in computer auditor in the final quarter of 2009/10.

4.0   STAFFING ISSUES

4.1   An Audit Technical Officer successfully applied for the Financial Services Technical Officer post. The Audit Technical Officer post became vacant on 14th September. Given the move towards shared services for internal audit, and the need to maintain the flexibility of staffing arrangements, the Head of Finance and MIS advised the Vacancy Management (officer) Panel that the vacant post should be filled by a secondment or temporary contract until 31st March 2010. As stated at 3.2 above, an agency arrangement commenced on 12th October to fill this post.

4.2   The business case for shared services for internal audit with the County Council, Allerdale Borough Council and Carlisle City Council is being progressed. The Chairs and Portfolio Holders of the four Councils attended a joint meeting on 21st October, where the support for the shared audit services was re-affirmed. The business case continues to be developed and will be reported at the next meeting of the Audit Committee.

5.0   CONCLUSION AND RECOMMENDATION

5.1   There is now some slippage on the Audit Plan, so work is being focused on the main financial systems. Progress continues to be made on outstanding audit recommendations, particularly in clearing the backlog of recommendations due to previously vacant key posts.

5.2   It is recommended that Members note this report and approve the rescheduling of audits listed at paragraph 3.3.

List of Appendices: Appendix A – Key Findings Quarter 2
Appendix B – Outstanding Key Recommendations
Appendix C – Performance Indicators

Background papers: None

Officers Consulted: Corporate Team
Management Group [on Appendix B]

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

P1 & P2 AUDIT RECOMMENDATIONS ONLY

IMPROVEMENT GRANTS / DISABLED FACILITIES GRANTS 2008/09

(P2)   That, to avoid inconsistencies and errors in this area, a procedure should be written that covers the repayment of grants completed under the Housing Renewal Policy 2003-2005, when conditions have been breached. The procedure should include the rate at which the grant should be recovered and the circumstances as to when conditions could be waived.

(P2)   That the Housing Renewal Manager signs the declaration of interest register, to evidence that the declaration of interest has been noted, and monitors the processing of the grant claim to ensure the officer is not involved in that case.

(P2)   That information/application forms are placed on the Council website informing customers of all the grants available through the Housing Renewal department and that the information is accurate and up to date.
[Housing Renewal Policy and factsheets to be made available on website,application forms to be requested via telephone/email from the Housing Renewal Team]

(P1)   That the Disabled Facilities Grants application form should be amended in line with Statutory Instrument S.I. 3326 2005. [Copy supplied by internal audit].

(P2)   That in all instances where a signature is required, to endorse applications, staff check that it has been completed.
[A new record sheet to be attached to individual grant files, sheet to be checked and signed by a second team member to confirm all documentation is accurate and complete.]

(P2)   That staff are reminded that confirmation that the benefit received has been checked should be noted on the file – even if this is just the name of the person undertaking the check, the date and the department which supplied the information.

(P2)   That staff are reminded that all supporting documentation should be examined to ensure that it is original and, for example, on official headed paper. When taking a photocopy for the file, it should be signed and endorsed with "true copy".

(P2)   That, where a means test is carried out, a check is made that data used in the means test matches the evidence supplied and that a copy of the means test is placed on the applicant's file.
[Record sheet to be signed by second member of the team to confirm accuracy of the means test]

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

(P2)   That before an application can progress, all the relevant supporting documents required for proof of ownership should be requested, verified and placed on the file.
[Record sheet to be signed by second member of the team to confirm all relevant supporting documents re proof of ownership on file]

(P2)   That all grant calculations are checked, and signed as accurate, by a second member of the Housing Renewal Team.

(P2)   That no works begin until the applicant has returned the contribution letter, to acknowledge their financial commitment to the works.

(P2)   That, to avoid error, all contractor invoices/creditor payments should be checked by a second employee.
[Record sheet to be signed by second member of team to confirm that contractor invoices/creditor payments have been checked for accuracy]

(P2)   That, to guarantee payment and to ensure that costs are eligible, estimates of fees should be requested, showing the services to be provided in each case.
[Housing Renewal Manager to set up meeting with Anchor to discuss the details that need to be included on requests for payment]

(P2)   That all members of the Housing Renewal Team attend the next available Data Protection course.

(P1)   That all staff should be asked to lock down computers when they are away from their desks.
[Spot checks will be carried out by Housing Renewal Manager]

(P1)   That all grant files and paperwork are cleared away when the office is unmanned and at the end of each working day.
[Spot checks will be carried out by Housing Renewal Manager]

(P2)   That steps are taken to keep all keys in a locked key safe within the department out of office hours. Staff would each need to keep with them a key to the key safe.
[Key safe ordered keys will be cut when safe delivered]

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

CAPITAL ACCOUNTING 2009/10 [2008/09 Accounts]

(P2)   That, to improve the audit trail, any credit notes should be coded to the ledger code where the relevant expenditure had originally been coded and accruals should be coded to the correct project cost centre, to facilitate reconciliation to the Asset Register.

(P2)   That any incorrect entries in the Fixed Asset Register are clearly written out and noted, rather than simply overwritten. [New software is being introduced in 2009/10].

FINAL ACCOUNTS 2009/10 [2008/09 Accounts]

There were no recommendations made for improvement.

ELECTIONS ADMINISTRATION 2009/10

(P2)   That a review of the tax deductions is undertaken, as payments for travel expenses in relation to electoral duties are liable for tax.

(P2)   That the Local / Deputy Returning Officer ensures that, for future elections, any tax deducted is paid within 6 weeks of the date of the election.

(P2)   That the District / Parish Elections and the European Parliamentary Elections accounts should be closed, especially in light of the missing cheque books. There is a risk that the missing cheque books could be fraudulently used. A review of the County Council / Parliamentary Elections contact details, authorised signatories and security of cheque books should also be undertaken.

(P1)   That for future elections (bearing in mind that the General Election may be called at any time) steps are taken to ensure that contract standing orders are followed, by allowing sufficient time to evaluate alternative suppliers.

(P2)   That a system is put in place to ensure the continuity of cheques, to establish a clear audit trail.

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

CONCESSIONARY TRAVEL 2008/09 & 2009/10 **CHECK FINAL REPORT ISSUED & ACTION PLAN MATCHES BELOW***

(P2) That written procedures are reviewed and updated, as appropriate, following any review of the Concessionary Travel Scheme. Even if there are no changes, the date of the procedures should be updated as evidence of checking that they reflect the current Scheme.

(P2) That the Customer Services Team Leader is trained in obtaining reports from C-Travel and in reconciling these with Nowcard records. Any discrepancies should be notified to Nowcard.

(P2) that the Customer Services Team Leader reminds the Customer Services Officers that they must complete all relevant parts of the Application Form for Concessionary Travel, particularly to evidence that the appropriate checks have been carried out.

(P2) That, to improve data quality, Data Quality training should be cascaded down to all those responsible for input of data.

(P2) That the Customer Services Team Leader carry out random spot checks of data held on C-Travel, compared to the original Application Forms.

(P2) That all reference numbers of Vouchers (non bulk issue) / Rail Cards issued need to be recorded on both the spreadsheet and on the C-Travel system.

(P2) That the Customer Services Team Leader reconciles the number of Vouchers (non bulk issue) / Rail Cards issued as per the spreadsheet, with the numbers issued as per the C-Travel system (management reports can be obtained).

(P2) That details of the applicant are recorded when unused Vouchers are returned and that both the C-Travel system and stock records are amended.

(P2) That the number of Vouchers to be reimbursed should be checked at least twice through the note counter machine, to ensure accurate payment.

(P2) That, if Vouchers do not need to be retained, they should be shredded by the Customer Services officer, once the amount has been checked and the payment authorised. Ideally, used Vouchers should be shredded in the presence of 2 officers.
[Any future instructions to firms accepting the Vouchers should state that Vouchers should be crossed through when received.]

(P2) That a Statement of Assurance on Internal Control is sought from the auditors of Lancashire County Council.
[Assurance to be sought through County Concessionary Fares Group]

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

5

COUNCIL TAX 2009/10

(P2)   That two fields are added to the write-off spreadsheet, to show the dates that the write-offs are submitted to Corporate Team and the Executive. This will help to establish a clear audit trail.

# Audit Recommendations - Overdue

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SUMMARY OF OVERDUE RECOMMENDATIONS			
	Priority 1	**Priority 2**	
Total Overdue Recommendations as at 30/06/09	**2**	**35**	
"New" Recommendations due in Quarter 2	**2**	**8**	
TOTAL RECOMMENDATIONS TO BE IMPLEMENTED Q.2	**4**	**43**	
IMPLEMENTED FROM LAST QUARTER'S REPORT	0	10	
"NEW" BUT IMPLEMENTED THIS QUARTER	1	0	
Total implemented in the Quarter	**1**	**10**	
CANCELLED SINCE LAST QUARTER	0	0	
OUTSTANDING FROM LAST QUARTER	2	25	
OVERDUE RECOMMENDATIONS ADDED THIS QUARTER	1	8	
Total Overdue Recommendations as at 21/10/09	**3**	**33**	

Code & Title **AR-C Corporate**

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	AR-C_10 Following work undertaken on the Ethical Government Framework in 2007/08, further action be carried out to implement the action plan.	2	Head of Legal & Democratic Services	85%	31 Mar 2009	Corporate Governance 2007/08	15 Jul 2009 --The agreed workplan for 2009/10 is being progressed and supercedes the previous workplan
							08 Apr 2009 The Standards Committee have agreed a revised workplan for 2009/10.
							12 May 2008 Work Plan for Standards Committee for 2008/09 agreed.
🛑	AR-C_11 Following work undertaken on Equality & Diversity in 2007/08, all Equality and Diversity Impact Assessments to be completed.	2	Head of Legal & Democratic Services	70%	31 Mar 2009	Corporate Governance 2007/08	15 Jul 2009 -- Situation remains as at 8/4
							08 Apr 2009 Progress continues to be made. Any outstanding Equality Impact Assessments will be timetabled for 2009/10.
							12 May 2008 Complete all EIAs in 2008/09.
🛑	AR-C_15 A corporate resource plan should co-ordinate the resources needed to ensure there is the capacity to deliver the Authority's objectives to timescale.	2	Performance Manager; Head of Policy & Performance	50%	30 Jun 2009	Statement of Internal Control 2006/07 (revised March 2009)	30 Jul 2009 A corporate resource plan based on the Corporate Improvement identifies projects along with departments involved but does not yet quantify / timetable resources needed.
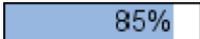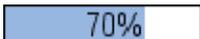
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	AR-C_18 The Council should put arrangements in place to mitigate the risk arising from the loss of key staff, notably in the Finance team.	1	Chief Executive; Head of Finance and Management Information Systems; Head of Policy & Performance	40%	30 Sep 2009	Use of Resources 2007/08 March 2009	26 Oct 2009 Key posts are now filled. The Job Evaluation work is complete, subject to Union approval. The restructure of the Accountancy section is completed in draft. The posts have been job evaluated and have now to be discussed with staff and the Unions. See also F & MIS 094. The Strategic Risk Register has been reviewed. The Workforce Plan is to be completed by April 2010. 31 Mar 2009 The Council has almost completed a pay and grading review, which has included recruitment and retention of staff with scarce skills, and remuneration packages. Workforce Plan, covering workforce development and succession, to be completed by April 2010 (Separate action. Lead: Head of Policy & Performance). The Strategic Risk Register is under review and will be adopted by 30 June 2009 (Lead: Head of Policy & Performance).

Code & Title **AR-CS Customer Services**

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	**AR-C_18 Continued** The Council should put arrangements in place to mitigate the risk arising from the loss of key staff, notably in the Finance team.						Finance Service Plan includes development of documentation of key systems and procedures to help mitigate some of the risks from staff turnover. Finance restructure to be finalised in Q.2 in 2009/10, reflecting closure of accounts experiences.
🛑	AR-CS_51 That alternative arrangements be agreed for Academy and Northgate systems in case of an IT Disaster situation.	2	Head of Customer Services	0%	31 Mar 2009	IT Arrangements for Business Continuity 2008/09	14 Sep 2009 If shared service is pursued this is more than adequiately covered 08 Apr 2009 Being considered as part of the Shared Services arrangements. 10 Oct 2008 Business Continuity Team (no ICT involvement).

Code & Title **AR-F&MIS Finance & Management Information**

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	AR-F&MIS_001 That performance reports link performance / outputs with financial budgets / expenditure.	2	Head of Finance and Management Information Systems	75%	30 Sep 2004	Corporate Governance 04/05	09 Apr 2009 Priority is to complete the 2008/09 Final Accounts.
							01 Dec 2008 Accountancy Services Manager will be in post on 15 December 2008, along with the Financial Accountant. Priorities will then be reviewed.
							02 Oct 2008 No further work on this pending closure of accounts and filling of vacant posts (2 Accountants)
							11 Apr 2008 Management Accounting Working Group met 19/3/08 to determine basis identifying cost drivers to be used for measuring performance. Intitial meeting held with Policy to agree piloting of cremations, penalty notices, car parking penalty notices and dog fouling. Once agreed, basis will roll out to all other service plan objectives and corporate plan objectives. This will be a continuous process and assist the planning process for

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							identifying cost drivers for performance monitoring purposes.
							03 Oct 2007 Financial Planning Guidance has been issued as part of a new process for the 2008/09 budget build, based on corporate priorities and outputs. New budget monitoring procedure from end of Sept. 2007 include expenditure projections to year end. Further developments to continue.
							22 Jun 2007 Service Plans for 2007/08 now include resource planning.
🛑	AR-F&MIS_030 That staff who have not attended a Data Protection course, should attend one of the in-house sessions being run in 2007/08.	2	Accountancy Services Manager	10%	31 Jul 2007	Creditors System 2006/07	22 Sep 2009 Course dates are not yet available - the need for Finance team members to attend this training has been flagged with Human Resources and training solutions.
							07 Apr 2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed implementation of this action. This will be picked up again once closedown pressures ease.
							01 Dec 2008 Requested that Accountancy be notified when the next training sessions are run.
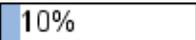
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							02 Oct 2008 Unable to attend 2008 sessions to date.
							22 Sep 2009 Now that the 08/09 audit is materially complete, work on reviewing the Financial Regulations, including updating the training pack, will commence.
							24 Jul 2009 Financial Regulations are to be reviewed. Training will then be delivered.
●	AR-F&MIS_059 That the induction process for new employees should include an awareness of Financial Regulations and the relevant written procedures, where appropriate.	2	Accountancy Services Manager	25%	31 Jan 2008	Creditors 2007/08	03 Apr 2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed work on the Financial Regulations and training. This will be picked up again once closedown pressures ease.
							01 Dec 2008 Financial Regulations documents have been printed for the 2 new Accountancy postholders. This needs to be extended to new starters in all departments, with regular training sessions. Training is in the pipeline for February / March 2009.
							02 Oct 2008 No new appointments to date

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	AR-F&MIS_070 That time is taken to review the workload and assign priorities.	2	Accountancy Services Manager	70%	30 Mar 2008	Creditors 2007/08	22 Sep 2009 Workload and priority setting is being reviewed as part of the restructure work ongoing within Finance. This should be finalised within the next few weeks.
							07 Apr 2009 As per recommendation AR-F&MIS_066 prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed addressing this action point. This will be picked up again as part of an overall review of duties scheduled to take place after the audit of 2008/09 Financial statements is materially complete.
							01 Dec 2008 Accountancy Services Manager and Financial Accountant will be in post 15/15/08.
							02 Oct 2008 No further action pending closure of accounts and filling of vacant posts (2 Accountants)

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🔴	AR-F&MIS_077 That a supervisory spot check of write offs and cancellations of debt.	2	Accountancy Services Manager	50%	29 Feb 2008	Sundry Debtors 2007/08	26 Oct 2009 No further update.
							27 Jul 2009 A write-off report generated by the Debtors system will be compared to the Recovery section's list of authorised write-offs. A cancellations report will be generated and compared to the hard copy requests for cancellations. To be implemented by end of September 2009.
							07 Apr 2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed further consideration of how this action can be addressed. This will be picked up again once closedown pressures ease and procedures, once agreed, documented.
							15 Oct 2008 The Recovery section sends the Accountancy Services Manager monthly reports to review the write-offs. A cancellation report needs to be forwarded for review as from 1/1/09.
							30 Apr 2008 Paul Robson to receive write-offs and cancellation report at period end, and check the transactions on system. All
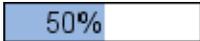
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							write-offs over £1000 to be checked, then one in ten.
🔴	AR-F&MIS_094 That a business continuity plan is drawn up to manage the risk of loss of skilled staff.	2	Accountancy Services Manager	90%	31 Jul 2008	Main Accounting System 2007/08	29 Sep 2009 Key Business continuity documents (Treasury, Banking, Insurance, Creditor payments, Contact details) have been drafted (copy of document uploaded to Covalent). These will be updated at regular intervals and included in the Financial Procedures Manual (currently being drafted). A restructure of the Finance team is currently underway - business continuity is a key consideration in this process.
							07 Apr 2009 Work is ongoing on the Finance Continuity plan (including detailed procedure notes), however prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed work on this. This will be picked up again once closedown pressures ease.
							25 Feb 2009 Team structure updated Jan 09. A key element of plan is a comprehensive set of procedure notes; the Finance Team in process of compiling these - this is a lengthy ongoing exercise which will continue to be

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							progressed during and beyond closedown 2008/09.
							01 Dec 2008 Accountancy Services Manager and Financial Accountant in post 15/12/08. Workload priorities will then be reviewed.
							02 Oct 2008 No further progress pending closure of accounts and vacant posts (2 Accountants)
							30 Apr 2008 Loss of premises and back up for IT systems are covered. Further work to be undertaken in relation to loss of skilled staff. Staff appraisal results and review of staffing structure will feed into this.
🛑	AR-F&MIS_096 Ensure the Council's progress on having clear info on costs and comparative info is used in a comprehensive manner to review value for money within services and corporately, esp in regards to exp of users and communities in rel to service effectiveness.	2	Accountancy Services Manager	10%	30 Sep 2008	Annual Audit and Inspection Letter March 2008	08 Oct 2009 Now the 2008/09 Financial Statements have been audited and signed off, work is recommencing on reviewing the Financial Ledger coding structure. This, combined with Finance's involvement in the Time Management Project (see 09.AS_2.4), will enhance the accuracy of recharges and ensure coding of income and expenditure within the ledger is sufficiently detailed and

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							structured to enable the production of relevant and timely information which can be used to review value for money within services and corporately.
							09 Apr 2009 Priority is the 2008/09 Final Accounts.
							25 Feb 2009 Linked with AR-F&MIS_001. Ongoing - the need to deal with urgent issues such as the 2006/07 & 2007/08 audits and 2009/10 budget has delayed this. Finance continue to improve structure within ledger to ensure that reporting of financial data is relevant and timely. Meetings to be arranged to discuss how to progress this.
							01 Dec 2008 Accountancy Services Manager and Financial Accountant will be in post from 15/12/08. A meeting will be set up early in 2009 to progress unit costing.
							02 Oct 2008 No further progress pending closure of accounts and filling of vacant posts (2 Accountants)
							21 May 2008 A Task Group has been set up to identify unit costs and to establish

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							best practice to assist in reviewing value for money in service delivery.
🛑	AR-F&MIS_098 Improve arrangements to identify and mitigate potential risks associated with partnership working.	1	Head of Finance and Management Information Systems	50%	31 Jul 2008	Annual Audit and Inspection Letter March 2008	26 Oct 2009 The framework for analyzing the Partnership Register is in place. However, the analysis is not yet complete and the risks have yet to be identified. 09 Apr 2009 A sub-group of Corporate Team has been set up, led by Cath Coombs, to create a central Partnership Register. Where we are the Accountable Body, a grant schedule has been drawn up as part of the Accounts work. A draft Governance Protocol was also discussed at Corporate Team in February 2009. All of these arrangements will be further developed in 2009/10.
							03 Dec 2008 The two posts will be filled on 15/12/08.
							02 Oct 2008 No further progress pending closure of accounts and filling of vacant posts (2 Accountants)
							21 May 2008 Setting up a register of partnerships, including accountable body status, and financial

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							governance procedures - including risk management.
🔴	AR-F&MIS_125 That ICT, the Head of Customer Services and Capita agree a protocol to enable Capita to access the network via the Council's SLL VPN solution. If this is not possible, the ICT Manager should assess what is required to ensure Code of Connection compliance	2	IT Manager	90%	31 Mar 2009	Health Check on IT Security 2008/09	20 Oct 2009 Captia do still not agree to change method of remote access and support, they have not signed any policy. ICT will remove the connection upon completion of RBS shared services April 2010
							09 Apr 2009 A statement of assurance has been received from Capita in March 2009. Capita is working with Govt. Connect officers to resolve any outstanding issues.
							08 Dec 2008 Capita state they do not want to use SLL VPN solution as per their support contract. IT manager will review contract.
🔴	AR-F&MIS_127 That dual factor authentication be introduced as mandatory for all remote users, including external service suppliers.	2	IT Manager	90%	30 Sep 2009	Health Check on IT Security 2008/09	20 Oct 2009 ICT have deployed a CrpytoCard Blackshield Server and KT100 tokens for dual athentication, renewall of RSA tokens was not cost effective. ICT are deploying tokens to all remote access staff and to a number of roles within the authority to add extra security
							21 Aug 2009 The COCO Policy has been approved and a presentation was given to Managers Group on

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							20/08/09. A Rough Guide for all employees is being prepared and training sessions are now being arranged.
							05 Jan 2009 RSA Server re deployed and tokens issued to new users. Tokens require renewal Apr 2009 after this date all remote access staff will only be able to login using dual factor authentication. Remote access policy will enforce logon by RSA token only. Prior to Apr 2009 users may chose RSA (Securid) or password logon. All users will still require second authentication with a password.
							08 Dec 2008 To meet COCO requirements, all remote access will require dual factor authentication. This will be mandatory. Agreed completion date of 30/09/09, prior to GSXi Connection.
🔴	AR-F&MIS_141 That adequate and effective cash flow forecasting records are established and maintained on a regular basis, showing daily transactions and the estimated net position.	2	Accountancy Services Manager	50%	30 Apr 2009	Loans and Investments 2008/09	26 Oct 2009 Material transactions are diaried to manage cashflow. Detailed projections still to be fully implemented. New target date of 2010/11 for full implementation.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-F&MIS_165 That another helpdesk request be logged with Consilium to review settings within the Debtors module so that the recovery process is accurate and reliable.	2	Accountancy Services Manager	50%	31 Jul 2009	Sundry Debtors 08/09	26 Oct 2009 Initial investigation of the settings were undertaken. Management reports will be set up to see if any outstanding debts are not in the recovery programme. New target date of 30/11/09. [2009/10 audit currently being undertaken. Any problems will be reported to the System Administrator.] 24 Apr 2009 Further investigation of the issue including, as applicable, liaison with Consillium will be undertaken once closedown of 08/09 accounts is materially complete.
	AR-F&MIS_178 That a full review of the cost centres on TOTAL is undertaken to ensure that appropriate access rights are assigned to all Officers using the system.	2	Accountancy Services Manager	50%	31 Aug 2009	Budget Process 2008/09	26 Oct 2009 No further progress to date. 29 May 2009 A request has been made with the TOTAL developers to design an audit report for this purpose. We are awaiting a response.
	AR-F&MIS_179 That all virement input sheets must have supporting documentation, be checked and signed by an authorising officer and be input by suitably trained staff.	2	Accountancy Services Manager	50%	31 Aug 2009	Budget Process 2008/09	26 Oct 2009 Virement process is being reviewed for Financial Regulations and re the documentation needed. Training will then be given.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							29 May 2009 Agreed. Once closedown is materially complete, a training session on virements will be included in the Agenda of the next team meeting.
🛑	AR-F&MIS_180 That, in order to provide an adequate audit trail, all virements and supporting documentation are held in one file in a central location.	2	Accountancy Services Manager	50%	31 Aug 2009	Budget Process 2008/09	26 Oct 2009 Virement process is being reviewed for Financial Regulations and re the documentation needed. Training will then be given. 29 May 2009 Agreed. Once closedown is materially complete, the virements procedure will be documented and a central repository set up to collate records and evidence of all virements.

Code & Title **AR-LD Legal & Democratic**

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🟥	AR-LD_23 That the District / Parish Elections and the European Parliamentary Elections accounts should be closed. A review of the County Council / Parliamentary Elections contact details, authorised signatories and security of cheque books should be carried out.	2	Head of Legal & Democratic Services; Elections & Emergency Planning Manager	0%	30 Sep 2009	Elections Administration 2009/10	

Code & Title **AR-PP Policy & Performance**

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	AR-PP_01 Develop and agree a workforce strategy.	1	HR Manager	25%	30 Mar 2008	Annual Audit Letter March 2007 and Use of Resources 2007/08 March 2009	21 Oct 2009 New target date of 30 April 2010.
							18 Sep 2009 People Strategy Group has met to move project forward. Project plan to be developed and data collected in advance of main period of work once corporate Vision for 2010 onwards is clarified.
							24 Jul 2009 Work proceeding slowly, but needs to take account of organisational factors, including new Vision, resource pressures and agreed priroities.
							01 Apr 2009 Office working roup has met and considered how to move forward with appropriate project management arrangements. Research under way.
							31 Mar 2009 Completion of Workforce Plan has a revised target date of April 2010.
							09 Jan 2009 Good practice sought out and first meeting planned for project group.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							09 Oct 2008 Likely to start later in Qu 3 when most of Pay and Grading Review has been completed.
							18 Jul 2008 HR Manager's personal objectives based on this work starting "later in 2008"
							09 Jul 2008 Revised date for Copeland Workforce Strategy. Results of IIP show need for action in some parts of the organsiation.
							24 Sep 2007 Cumbria People Strategy agreed and in place, to which Copeland has signed up. It is being monitored by countywide officer group.
🛑	AR-PP_11 Ensure that the Council's overall arrangements for improving performance are reviewed and strengthened.	2	Head of Policy & Performance	85%	31 Mar 2009	Annual Audit and Inspection Letter March 2008	18 Sep 2009 Annual arrangements for plannng and monitoring performance are in progress. Improvement plans from Use of Resources, Managing Performance etc.being created and agreed as they are received. Service improvements are being delivered through a range of internal and external resources including the PIT, technology projects, service reviews and external expertise, with encouraging
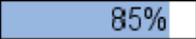
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							performance reported.
							24 Jul 2009 Systems in place to monitor and focus on performance. Action plans developed and monitored. Corporate Improvement Plan reports for first quarter in August 2009.
							01 Apr 2009 Service and corporate planning 2009/10 includes targets to improve performance in areas that need most focus, eg LDF, Strategic Housing, Financial Management, as well as partnership themes, such as health inequalities, worklessness and economic regeneration.
							09 Jan 2009 Development of data quality arrangements, performance reporting, review of improvement priorities by Corporate Team, update meetings at end of Qu2 undertaken by Acting Director.
							09 Oct 2008 Review of Corporate Plan under way. Employee Performance Management process in place and working correctly, with 6 month reviews about to start. External scrutiny being responded promptly.
							09 Jul 2008 Improvement

| Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							Priorities plan produced. WIII be monitored quarterly by Corporate Team.
							21 May 2008 Development of corporate improvement plan, with identified leads, deadlines and actions. Will monitor and report quarterly.
🛑	AR-PP_12 Ensure stakeholders are consulted more fully regarding what they see as the Council's priorities.	2	Head of Policy & Performance	75%	31 Mar 2009	Annual Audit and Inspection Letter March 2008	18 Sep 2009 Plans in place for consultation with stakeholders in support of development of budget 2010/11 and the new Corporate Plan.
							24 Jul 2009 Plans being developed for budget and corporate plan consultation starting in Autumn 2009 involving public and partners.
							01 Apr 2009 Business Ratepayer consultation and public information provided on budget 2009/10. Council representatives attended public meetings on Nuclear Newbuild to hear views of affected communities.
							09 Jan 2009 No further progress with consultation on Council priorities. However Place Survey conducted during Qu3 which will provide context for future consultation exercises. Loclaity Working

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							arrangemetns will facilitate this.
							09 Oct 2008 Budget consultation deferred until Jan 09. 6 priorities identified by public in 2007 in use to guide decisions about resources and planning improvements.
							21 May 2008 6 public priorities, identified at the end of 2007, to be developed as basis of Council plans and improvements.
🛑	AR-PP_13 That employees that have not received data protection training attend the next available course, run in-house, by the Head of Legal & Democratic Services.	2	HR Manager	90%	30 Apr 2009	Training Expenses 2008/09	18 Sep 2009 Consideration being given to additional data protection training during 2009/10.
							24 Jul 2009 Three sessions heldi n 2009. Not anticipated that more will be required until 2010.
							01 Apr 2009 Next training due in summer 2009.
							24 Dec 2008 Employees to attend next available course in 2009.
🛑	AR-PP_17 That to help detect errors such as underpayments a spot check of data input to the SAGE system should be carried out periodically, by an officer independent of the inputting officer.	2	HR Manager	0%	30 Jun 2009	Training Expenses 2008/09	09 Apr 2009 There are only 2 Payroll Officers. Quarterly checks to start in 2009/10. New target date of 30/6/09.
							24 Dec 2008 Checks to be made quarterly.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	AR-PP_20 That the monthly sickness report is checked to the manual records, to ensure accuracy of performance monitoring.	2	HR Manager	0%	01 Apr 2009	Payroll 08/09	
🛑	AR-PP_22 That to improve Data Quality, independent checks of performance indicator calculations should be carried out.	2	HR Manager	25%	30 Apr 2009	Payroll 08/09	09 Apr 2009 Most are year end PI's. New target date of 30/4/09 for independent check. Internal Audit now includes data quality in system audits, so as services are subject to internal audit, their data quality will be progressively subject to independent checks. 23 Mar 2009 Performance indicators to be checked and signed by second HR employee.
🛑	AR-PP_23 That to improve Data Quality, data reports are validated to manual data.	2	HR Manager	0%	01 Apr 2009	Payroll 08/09	
🛑	AR-PP_24 That the Data Quality training is cascaded down to all staff in the section.	2	HR Manager	10%	30 Apr 2009	Payroll 08/09	15 Apr 2009 Further data quality training planned for 2009/10 and budget allowed for in corporate training plan.

Code & Title **AR-R Regeneration**

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
🛑	AR-R_14 That project officers review the basic project management guidelines on the intranet. [Found under Finance & Business Devt / Business Devt / Procurement/ How to manage a project.	2	Economic Development Manager	50%	30 Sep 2007	Economic Devt. Projects / Administration of Grant Claims 07/08	27 Jul 2009 This has been included in the Service Plan for 2009/10, to complete by March 2010.
							23 Mar 2009 The Corporate Team are reviewing the project and programme management framework and toolkit with a view to providing a clear Copeland framework that all staff will use and trained on.
							15 Jul 2008 The process of managing projects remains unchanged from last update
							09 Oct 2007 oficers have access to the guidance but still using own best endeavours re real world project management issues. P Meadows working with Legal and Finance to better risk manage econ regen projects from inception stage.
🛑	AR-R_16 That officers involved in the admin. of grants should record the time spent against each grant project, as a basis for the calculation of the admin. fee.	2	Economic Development Manager	0%	31 Oct 2007	Economic Devt. Projects / Admin. of Grant Claims 07/08.	27 Jul 2009 Requirement will be included in the training and procedures as part of AR-R14. Implemented by March 2010.
							23 Mar 2009 Finance and

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							Development services are planning to work together in 2009/10 to improve the accountable body role in line with the recruitment of a project accountant.
							30 Jul 2007 Same recommendation made to Accountancy staff.
🛑	AR-R_17 That supporting evidence of the admin. fee should be kept on the project file, alongside the claim.	2	Economic Development Manager	0%	31 Oct 2007	Economic Devt. Projects / Admin of Grant Claims 07/08	27 Jul 2009 Will be included in the training and procedures as part of AR-R14. Implemented by March 2010.
							09 Apr 2009 Finance and Development Services are planning to work together in 2009/10 to improve the Accountable Body role, in line with the recruitment of a project accountant.
🛑	AR-R_24 Once the procurement officer is in place, obtain feedback from this officer in line with the Excellence model and ensure appropriate training and appraisal is carried out.	2	Business Development Manager	40%	30 Sep 2009	VFM Procurement	01 Dec 2008 Procurement Officer appointed 24/11/08. Workplan to be established, first activity will be setting up IDEA market place procurement throughout council. Also working with EPIC and, NWCC recommended practices are slowly being established. Funding from NWCC may be available to set up admin hub to assist all district councils in admin training and appraisal.
							09 Jul 2008 Bid successful

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							post advertised internally - in progress
							03 Apr 2008 Procurement post created in 2006 was for 12 months - encumbant left after 7, replacement not obtained. Bid made for 2008/09 post within establishment - will provide a better opportunity to deliver. To be advertised April 2008.
🛑	AR-R_27 That regular reconciliations are carried out to ensure that all income received is posted to the individual debtor's accounts.	2	Building Control Manager	55%	30 Jun 2008	Building Control 2007/08	21 Oct 2009 Conference call to take place with Consilium on Friday 23 October to discuss implementation of the interface.
							17 Jul 2009 Following discussions with Audit, agreed to tackle this issue through new MIS Headway back office system, due to be implemented 17 August. Matt Freestone has been given details of proposed interface with Total Finance and is to forward to Consilium.
							09 Apr 2009 Systems Accountant has given a new target date of 31/5/09 for training.
							26 Jan 2009 Budget 09/10 commitments for the Officer that will carry out the training of Building Control staff has resulted in further
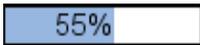
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							delays.
							04 Dec 2008 Due to workload in the Accountancy section, the relevant training of Building Control Staff has been deferred.
							05 Jun 2008 Relevant staff to be setup on TASK to access enquiries and reports.
	AR-R_75 A procedure should be written that covers the repayment of grants under the Housing Renewal Policy 2003/05, when conditions are breached, this should include the rate of recovery of grant and the circumstances when conditions could be waived.	2	Housing Renewal Manager	25%	31 Jul 2009	Improvement Grants July 2009	
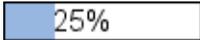
Audit Services Quarterly Monitoring Report: 2nd Quarter   APPENDIX C

AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 30 SEPTEMBER 2009

Indicator Audit Services:	2008/09		2009/10 Target	Key PI Ref.	2009/10 Actual to Date
	Target	Actual			SEPTEMBER
% of monthly audit plan completed	90%	66%	**90%**	AFP.01	70% *****
Direct audit time as a % of total time	68%	57%	**68%**		62% ***
% of 12 fundamental systems audited against plan	100% by 31 March	69%	**100% by 31/3/09**		43.75% *
% of other systems audited against plan	70%	57%	**70%**		54.5% **

* Only 6 fundamental system audits were due to be completed by the end of September [4 Brought forward from 2008/09 plus Capital Accounting and the Final Accounts Process.] All 6 were completed, plus the 2009/10 audit on Council Tax, which had been brought forward. The Benefits audit was also completed ahead of schedule, the draft report being issued on 1st October.

** 11 non-fundamental systems were due to be audited by the end of September. 6 were completed. Audits on Asset Management, Leased transport and the ICT Strategy are now being deferred until the main system audits are completed. The Marketplace Purchasing System will be audited by the bought-in computer auditor. The implementation of the new Building Control System had been delayed, so this audit will be done later in the year.

*** Direct audit time was slightly below target, arising from the first quarter due to the annual risk assessment and audit planning work being delayed to May, preparation of annual reports for Audit Committee, annual staff appraisals and additional time being spent on progressing the business case for a Shared Internal Audit Service.

***** Slippage against plan due to some audits over-running the estimated time [Budget process, Capital Accounting, Improvement Grants, Corporate Governance, Capital Accounting, Concessionary Travel and responsive work on a grant claim]. However, work brought forward on Council Tax, Benefits and Payroll will not all be reflected in the 70% of work completed against Plan.
One Audit Technical Officer post was also vacant from 11/9/09 – 13 audit days lost. Agency staff starting 12/10/09.

1/10/09