

AUDIT SERVICES MONITORING REPORT: FIRST QUARTER 2008/09

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1.0 AUDIT WORK IN THE FIRST QUARTER 2008/09

1.1 Final reports issued

- Local Area Agreement Administration of Grants 2007/08
- Main Accounting System 2007/08
- Corporate Governance 2007/08
- Building Control 2007/08
- Renovation Grants 2008/09

1.2 Issues arising

The key recommendations are given in Appendix A.

The main issues related to:

LOCAL AREA AGREEMENT ADMINISTRATION OF GRANTS 2007/08

- We found that all grant expenditure and income could be accounted for, all grant reimbursed related to eligible expenditure, the grant income had been received and paid over to the beneficiaries and quarterly returns submitted by the Neighbourhood Manager had been reconciled to the financial management system. However, recommendations have been made to improve written procedures and the audit trail.
- Quarterly returns need to be submitted to the grant-paying body more promptly to meet the required deadlines; and
- the forecast outturn report (due by 9 March) needed to be submitted to identify any carry forwards requested.

MAIN ACCOUNTING SYSTEM 2007/08

- The TASK financial system has been successfully operating since 01/04/2007. Effective procedures were in place to ensure the integrity of the financial data within the system.
- However, there had been a significant delay in reconciling some data from external feeder systems, notably the Payroll system. The Payroll data had only been fully reconciled in March 2008.

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- Independent checks and authorisation of journals over £30,000 had also lapsed, compared to the previous year.
- As at 31/3/08, the new accounting requirements (Statement of Recommended Practice) were being reviewed to establish if any changes were needed to the structure of the financial data.
- Priority needed to be given to producing a detailed Final Accounts Closure Programme for Accountancy Staff, to ensure that the statutory deadline could be met. [This was produced].
- Whilst good back up arrangements were in place for the TASK system, a business continuity plan needs to address the loss of skilled staff.

CORPORATE GOVERNANCE 2007/08

- The Statement of Accounts for 2006/07 were still not signed off.
- Partnerships need to be underpinned by a common vision of their work that is understood and agreed by all partners.
- Need to put in place effective arrangements to identify and deal with failure in service delivery; to measure the environmental impact of policies, plans and decisions and to develop protocols to ensure that the leader and Chief Executive negotiate their respective roles and that a shared understanding of roles and objectives is maintained.
- We found that the existing governance arrangements largely met most of the new requirements identified in the CIPFA/SOLACE 2007/08 framework and agreed arrangements were being complied with.
- Some of the recommendations in Appendix A have already been implemented and the others are in hand.

BUILDING CONTROL 2007/08

- The Building Control Unit acquired Chartered Status in November 2007. They have also been praised for their work in achieving a top trophy at a Northern Building Control Awards Ceremony. This allows the team to go forward to the national finals in London later this year.
- Performance figures for 2007/08 show an 82% completion rate for Full Plans applications decided in less than 5 weeks, and 98% completion rate for Full Plans applications decided in less than 8 weeks.
- Our main concern is that the legislative requirement for the fee-based service to cover its costs, over a 3 year rolling period, with the income raised will not be achievable by the end of 2008/09. This is largely due

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to the level of recharges being made to the service. Urgent action is being taken to review the financial position.

RENOVATION GRANTS 2008/09

- 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. The condition requiring 5 years' occupancy following the certified completion of works was subsequently monitored.
- We note that the section experienced difficulties in recruiting in 2007/08 and several key posts were vacant. This resulted in part of the grant process being outsourced on a temporary basis to Anchor Housing Association. This resulted in a deterioration of the audit trail on the grant files. For example, although means testing was carried out, there was not always a copy of the results on file. Neither was there a detailed record of inspections of the work carried out.
- From the customer's point of view, there was no performance monitoring of the speed in which applications were processed.
- Reconciliations between the Renovation Grant records of payments to the financial ledger had not been carried out during the year, again because of the pressure on very limited staff resources in both the Housing Strategy section and in the Accountancy section.

1.3 Follow-up audits

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 first quarter, are now input on to the Covalent System performance software. This will streamline the monitoring process. All those recommendations still outstanding, with a target date up to 30 June 2008, are detailed at Appendix B.

1.4 Issues arising from outstanding recommendations

- Managers are now completing their own progress on the Covalent System, with audit carrying out "reality checks", particularly on the main systems which are audited on an annual basis.
- A number of long-standing recommendations have been implemented since we reported last quarter.

2.0 EXTERNAL AUDIT

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- 2.1 External audit issued their Annual Audit and Inspection Plan. This was reported separately to the Audit Committee on 23 April 2008, along with the Summary of Use of Resources scores and further feedback on the Direction of Travel report.

3.0 INTERNAL AUDIT PERFORMANCE AGAINST AUDIT PLAN

- 3.1 We achieved 69% of planned audit work as at 30 June 2008, compared to the target of 90%. A summary of the audit performance measures for the first quarter is attached at Appendix C. Some delays were caused by the availability of the relevant officers in the department being audited e.g. the lack of staffing resources to meet the deadline for the closure of the Final Accounts. Other audits and follow ups overran the estimated time. There were also 11.5 "non-audit" days, assisting with administrative work in the Accountancy section. This will not compromise audit independence, as this auditor will not be allocated testing in this area when it is audited later this financial year.

4.0 STAFFING ISSUES

- 4.1 As at 30 June 2008, staff in post are, 2 Audit Technical Officers and 1 Trainee Technical Officer [seconded to finance for approx 2 weeks, as detailed above to assist with Final Accounts].
- 4.2 2 Audit Technical Officers sat the Final Technician Level exams for the Accounting Technician qualification [AAT]. One new member of staff to the department also undertook corporate training on Data Protection and Equality and Diversity. All staff were given training on updating the Covalent performance system. Staff appraisals for the section have been undertaken.

5.0 OTHER AUDIT WORK

- 5.1 The audit section also undertook work in the first quarter on:-
- Checking statutory Performance Indicators (BVPI's)
 - Beacon Museum Collection
 - Beacon/TIC Cash & Banking
 - Enforcement Follow-up
 - Information for External Audit

6.0 CONCLUSION AND RECOMMENDATION

- 6.1 Audit work is progressing in line with the plan but there is some slippage. This is due to the combination of factors detailed at 3.1 and 4.2 above. Work on the main financial systems will start in the second quarter.

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6.2 It is recommended that Members note this report.

List of Appendices: Appendix A – Key Findings Quarter 1 2008/09
Appendix B – Outstanding Key Recommendations
Appendix C – Performance Indicators for 1st Quarter

Background papers: None

Consultees: 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

LOCAL AREA AGREEMENT ADMINISTRATION OF GRANTS 2007/08

- (P2) That existing procedures for LAA Grant administration are updated to reflect the detailed terms and conditions of the grant.
[Review existing procedures, train and issue procedures]
- (P2) That the Quarter 4 return should be signed by the s.151 Officer, in line with terms and conditions of the grant.
[P Robson to obtain signed copy of Q.4 return and reconcile]
- (P2) That the Neighbourhood Manager holds a copy of all supporting evidence for the quarterly claims on file(s) and that a meeting is arranged on a quarterly basis, so that the Accountancy Officer can review the file(s) and reconcile payments to the records on the financial management system.
[To be held on central file(s) at Neighbourhood Managers office. P Robson to set up meetings – produce a timetable and set up meetings in electronic diary]
- (P2) That the main risks should be documented on the departmental operational risk register. This should include, for example, the risk of funding being clawed back if there is slippage on the delivery of a project, the risk of a key project worker leaving, etc.
[Risks from individual project evaluation documents to be co-ordinated on a spreadsheet. Format and guidance to be supplied by Audit Manager]
- (P2) That the Neighbourhood Manager checks all project records and ensures that any capital assets bought with LAA grant and retained by the Council are notified to the Accountancy section, to record on the Council's asset register, and notified to Cumbria County Council, on the specified form (Annex H).
[Project records have been checked. Identified: Mini Kerbside recycler, fly tipping van, mechanical sweeper, (all purchased by CBC Waste Management) P Robson to check that these items have been added to the Asset Register and to notify the County Council on the specified form (Annex H).
- (P2) That the Acting Accountancy Services Manager resumes use of the spreadsheet scheduling grant claims/returns and checks progress to ensure that deadlines are met.
[Will update, train relevant officers and circulate electronic monitoring statement]

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

MAIN ACCOUNTING 2007/08

- (P2) That performance is reviewed to ensure that control accounts can be regularly reconciled throughout the year and that the use of the Control Accounts Timetable spreadsheet is reintroduced to facilitate progress monitoring.
[Timetable to be updated for responsibilities and dates]
- (P2) That independent checks are carried out of control account reconciliations, particularly in respect of the cash account.
[Independent check by Senior Accountancy Officer]
- (P2) That all journal transaction types for journals over £30,000, require an independent check and authorisation by a senior accountancy officer. [If the system cannot enforce this authorisation stage, then a report could be run and reviewed, on a monthly basis, to verify these transactions].
- (P2) That a reminder be sent to staff for journals over £30,000 to be fully documented and independently checked and countersigned by a senior accountancy officer.
- (P2) That any further training requirements in relation to the TASK system or the use of Crystal reports is identified as part of the staff performance appraisals.
[Training needs already identify for Crystal reports and TASK – training provisionally arranged for end of May 2008. Will be further reviewed as part of staff appraisals]
- (P1) That priority is given to producing a detailed Final Accounts closure programme.
- (P2) That a business continuity plan is drawn up to manage the risk of loss of skilled staff.
[Loss of premises and back up for I.T systems are covered. Further work to be undertaken in relation to loss of skilled staff. Staff appraisal results and results and review of staffing structure will feed into this]

CORPORATE GOVERNANCE 2007/08

- (P1) Statement of accounts for 2006/07 not signed off / published, due to an objection.
[The Audit Commission is still considering the objection. Once this has been finalised and the Accounts signed off, they will be approved and published]
- (P1) Scheme of Delegations to Officers needs to be reviewed to reflect: operational changes and approved changes to Financial Regulations, the good governance guidance stating that the Chief Executive should be responsible and

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

accountable for all aspects of operational management, [some operational powers still remain with Full Council, the Executive and Personnel Panel]
[We aim to do this for the Annual Meeting in May 2008. A cross reference will be made in the delegated powers section to the powers given in Financial Regulations rather than repeat them in the Scheme of Delegation]

- (P2) Following work undertaken on the Ethical Government Framework in 2007/08, further action be carried out to implement the action plan.
Work Plan for Standards Committee for 2008/09 agreed]
- (P2) Following work undertaken on Equality & Diversity in 2007/08, all Equality & Diversity Impact Assessments to be completed.
[Complete all EIAs in 2008/09]
- (P2) The Council should formally document its Code of Corporate Governance.
[Will be put forward in a draft report for the Annual Meeting 2008]

BUILDING CONTROL 2007/08

- (P2) That regular reconciliations are carried out to ensure that all income received is posted to the individual debtor's accounts.
 Until new software is introduced, this could be done by comparing the applications on the weekly list from the Building Control software to the applications listed on the manual list of receipts (Kalamazoo copy) and then checking the manual list of receipts to the relevant Financial Ledger Code. To make reconciliation easier, a spreadsheet could be set up to record income (still using and recording the number of the manual receipt on the spreadsheet). This could then be sorted by income code, with sub-totals and a grand total, before printing out a hard copy for transfer to the cash office.
[Relevant staff to be set up on TASK to access reports and enquiries]
- (P1) That the Building Control Manager should have urgent discussions with his Accountant to review the 3 year rolling Building Control Reserve Account. If the projected income is thought not to be achievable, then costs must be reduced. The new financial model should be closely monitored as a volatile budget.
[Meeting held 14/05/08 and a way forward has been agreed. Reworked cost projections to be produced re recharges and estimated employee costs]
- (P2) That the risk of not achieving the statutory requirement, for the fee-based Building Control Service to break even over a three year rolling period, should be added to the departmental risk register on Covalent.
- (P2) That cheques are recorded and taken to the Cash Office daily.

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

- (P2) That the cashiers enter the Building Control application address in the narrative reference for each transaction.
- (P2) That to provide an accurate audit trail, spoiled receipts should be attached to the relevant collection sheet.
- (P1) That the implementation of the new Building Control system will have clear wording built into the Standard Refusal Notice, informing applicants of their right to appeal. In the meantime a notification slip should be included with the standard notice, if the current software cannot be amended.
[Agreed that until the new Building Control System is in place, the current software will be updated to include clearer wording re the right to appeal]
- (P2) That Building Control Officers check that the current scale of fees and charges is used and that charges are checked by another member of staff before issuing to customers.
[In exceptional circumstances, if fees have been agreed on the previous years sale of fees and charges, a note will be placed on file]
- (P2) That a register of staff interests be held and completed by all Building Control Team members if personal interests occur. Management spot checks should be carried out to ensure that applications are not handled by those that have declared an interest. Personal interests should also be recorded in the central Register of Officers' Interests held by the Head of Legal & Democratic Services.
- (P2) That the TASK system be monitored by the Accountancy Officer to ensure that VAT is correctly allocated. If problems occur, a call should be logged with the Consilium Helpdesk.
[Audit checked the processing of a transaction where the default VAT setting had to be overridden. The system worked correctly. Further tests to be carried out as part of the Creditors Audit 2008/09]
- (P2) That a record of incomplete applications is held in the section and that the date is recorded of the initial application and is updated when missing information is received.
- (P2) That all correspondence between the authority and the customer should be placed on file promptly.
- (P2) That the Building Control Team Leader obtains copies of the standard letters used to answer complaints / compliments received be logged on the monitoring sheet available and forwarded to the Customer Relations section on a monthly basis.
[A copy of the standard letters and monitoring sheet to be provided by Audit Services]

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

RENOVATION GRANTS 2008/09

- (P2) That written procedures and standard documentation relating to Renovation Grants are updated. The application form should include the statement that all information provided could be shared with other organisations handling public funds to prevent and detect fraud.
[Procedures in progress]
- (P2) That revised procedures should also consider higher levels of checks against high risk groups, such as the self-employed.
[A similar questionnaire to that used for the assessment of Benefits will be used for self-employed applicants. [Rarely receive applications from the self-employed]]
- (P2) That procedures should also refer to the requirements of the Data Protection Act, as applicants are providing sensitive data in regard to financial circumstances and there may be copies of bank statements and payslips on the files.
- (P2) That the Team Leader also maintains a register of declarations of interests and spot checks that these officers are not involved in the processing of those grants.
- (P2) That the date the grant application, and supporting documentation, is received is recorded on the monitoring spreadsheet, along with the current practice of recording the date of approval. This would then provide management with performance information.
[Extra column to be added to monitoring spreadsheet]
- (P2) That documentary proof of benefit received is placed on file – either a conformation signed by the Benefits Officer or a copy of a Benefits award letter, for example.
[Not agreed. Action would delay processing of application. Agreed to note telephone conformation date and which department supplied the information]
- (P2) That 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.
- (P2) That a checklist is drawn up of necessary supporting documentation.
- (P2) That original and official documents are requested and copied in respect of all income, expenditure and capital. If it is a bank statement then it should show activity of at least the previous month.
- (P2) That all supporting documentation should be examined to identify that is original and official. A copy should be endorsed as a "true copy" by a nominated employee and kept on file.

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

- (P1) That the section's authorised signatories list is kept under review and updated when necessary.
[Authorised signatories list to be given to Team Leader]
- (P2) That detailed inspection records are filed on the individual grant files.
- (P2) That, if 2 Technical Inspectors are not available, then an independent officer should carry out a random independent check of 10% of all grant claims.
- (P2) That the time taken to issue the certificate of completion is monitored and the reason for any delay is documented on the file.
[Monitoring spreadsheet to be implemented]
- (P2) That a different officer should sign the approval of grant to the one who authorises the payment. If the payment authorising officer is not available when the payment is due, then he should retrospectively check and countersign the payment authorised by the approvals officer.
- (P2) That, where the grant is paid direct to the applicant, a receipt should be obtained from the contractor to confirm that he has been paid.
[If the applicant requests direct payment to him/herself, the approval letter will require the applicant to ensure that the contractor provides a receipt to the Council, when he has received payment. This receipt should be matched to the approved amount. [Payments are generally made direct to the contractor, with the approval of the applicant]]
- (P2) That the payment authorisation form should always be accompanied by the original invoice when this is forwarded to the Creditor payments officer.
- (P2) That a second officer should check that the payment authorisation form matches the invoiced amount and that the fees have been correctly calculated.
[At present Anchor calculate the payment and CBC check. When the service is brought "in house" procedures will be implemented for checks to be made within the section]
- (P2) That the Housing Renewal Manager & Accountancy Services Manager carry out spot checks to ensure that reconciliations of the Improvement Grants records to the Financial Ledger are up-to-date throughout the financial year.







Audit Recommendations - Overdue

Report Author: Audit2 Officer
 Report Type: Action Report
 Generated on: 15 July 2008





Parent Code & Title: AR-C Corporate

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C_01 Develop a comprehensive Business Continuity Plan	Executive Chief		30/09/2007	Annual Audit Letter March 07	Emergency Planning Officer has co-ordinated departmental requirements, to be considered by Corporate Team. Awareness session and gap analysis undertaken 20/12/07. Action plan drawn up. Business Continuity exercise undertaken 28/02/08. Further work identified.
	AR-C_04 Corporate Team agrees the priorities/timescales for the reinstatement of all IT systems. This will form the basis of service-level business continuity plans. Managers will then need to consider what measures could be put in place.	Executive Chief		31/10/2007	Cash Receipting	Corporate exercise has been carried out to identify service requirements. Procurement of new systems has begun.
	AR-C_06 There needs to be full compliance with the revised Complaints Procedure issued in October 2005. Further training to be given on this	Customer Services Head of		30/04/2007	Statement on Internal control	It has now been decided to hold on developing the internal complaints system to evaluate the functionality of the new CRM



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C_07 Quarterly performance discussions held with the Service Heads and Directors should be formally documented and available for review.	Policy & Performance Head of		30/06/2007	Statement on Internal Control	Some notes are now lodged on CoValent. Further reminders needed particularly with managers new to Council. Revised guidance issued 3 & 10 July 2007. Reminder email sent 13 July.
	AR-C_08 Statement of Accounts 2006/07 not signed off / published, due to an objection.	Finance & Business Development Head of		30/06/2008	Corporate Governance 2007/08	The Audit Commission is still considering the objection. Once this has been finalised and the Accounts signed off, they will be approved and published.





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




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_20 That access rights to the NNDR module be reviewed to ensure separation of duties is maintained between the Account Registration and the Recovery teams.	Revenues & Benefits Manager		30/06/2007	NNDR 2006/07	Recommendation should be implemented by Mid August 08 Advice sought on how to go about this from Carlisle CC via Marion Upex There may be a problem separating permissions on the NNDR module. This will be raised at the next meeting with the Academy Account Manager.
	AR-CS_26 That additional training sessions should be held, once the Sundry Debtors Handbook has been updated, for all employees involved in the Sundry Debtors process to ensure that they are all aware of their roles and responsibilities.	Customer Services Head of		30/09/2007	Sundry Debtors	Recovery Sections of Handbook have been completed passed to Legal Section for them to update their area of the work Training has been completed. Progress is being made on the handbook.
	AR-CS_32 That either the team leaders are provided with cover from their own section, so rights of access are limited to their own team's responsibilities, or there are management spot checks to ensure there are no inappropriate amendments to accounts.	Revenues & Benefits Manager		31/10/2007	Council Tax 2007/08	In hand (Marion Upex dealing with this) The Team Leaders have agreed that access rights on their own log on id should be restricted to their own functions, on a trial basis, with effect from 1/10/07. Will liaise with System Admin to action this.






Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_37 That un-presented cheques over 6 months old should be promptly investigated. If staffing resources are limited, then efforts should be concentrated on those over £50 in value.	Revenues & Benefits Manager		30/11/07	Benefits 2007/08	Marion Upex to speak to relevant Recovery Officer Marion Upex putting new procedures in place Hasn't been progressed due to access rights not being available. Recovery Team Leader to monitor this with effect from 1/11/07.
	AR-CS_38 That the list of batch processing reports, showing the officers responsible for reviewing these, should be updated following changes in staffing.	Revenues & Benefits Manager		31/12/07	Benefits 2007/08	Benefits - we have been working with Carlisle to update the current batches run and have redesigned some of the queues to make them more effective Recovery batch reports done We are looking at reducing the number we run to make the process more efficient. Benefits Team Leader to update the list.
	AR-CS_42 That all staff are made aware of, and have access to, the Council's Constitution, Financial Regulations (both are located on the CBC web site), security policy and written procedures.	Customer Services Manager		31/12/07	Cash Receipting 2007/08	All staff have been made aware of the policies and documents referred to. Audit has been asked to review the need for raid procedures now that we no longer accept cash payments at our counters.
	AR-CS_50 Ensure that arrangements are in place for dealing with current staff shortages and capacity issues and ensure that the provision of key services is secure beyond the short term [key services ref to inc finance, benefits and strategic housing functions].	Customer Services Head of		31/05/08	Annual Audit and Inspection Letter March 2008	Revenues & Benefits - a formal agreement, for the management of the Revenues & Benefits service, is to be put in place with Carlisle City Council. A Service Level Agreement and Memorandum of Understanding has been forwarded to Carlisle for signing.

Parent Code & Title: **AR-FBD Finance & Business Development**







Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_01 That performance reports link performance / outputs with financial budgets / expenditure.	Finance & Business Development Head of		30/09/2004	Corporate Governance 04/05	<p>Management Accounting Working Group met 19/3/08 to determine basis identifying cost drivers to be used for measuring performance. Initial meeting held with Policy to agree piloting of cremations, penalty notices, car parking. 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 2009/10 and beyond. Paul Robson to lead on identifying cost drivers for performance monitoring purposes.</p> <p>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 includes expenditure projections to year end. Further developments to continue.</p> <p>Service Plans for 2007/08 now include resource planning.</p>

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_03 That formal training sessions should be given on the Security Policy	IT Manager		30/12/2007	IT Network controls	<p>The amended Security Policy is still with the finance management team before presenting to Corporate Team for approval.</p> <p>The Security Policy has been further amended to cover the security of Data Storage devices, such as memory Sticks.</p> <p>The amended document has been forwarded to Finance management team for approval before being presented to the Corporate Team for Final Approval.</p> <p>Once this has been gained the revised policy will be released. The relevant training/awareness can only be given after this final approval.</p> <p>Propose presentation to Management Group by 31/3/08 and to include an item in Team Talk. Will also do a Members' awareness session.</p> <p>This Manual is being checked.</p>
	AR-FBD_06 That the ICT Team Leader ensures that there is a timetable in place for the compilation of the office manual.	IT Manager		30/03/2008	IT Network Controls	<p>The Paper Copy is to be desk checked before any further amendments are applied.</p> <p>Web based manual. Paper copy to be produced.</p>

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
●	AR-FBD_10 That the IT Technical Team Leader, should undertake a full risk assessment of the Council's network, resulting in the production of a Network Access and Control Document.	IT Manager		31/12/07	IT Network Controls	The draft of this document is complete and is now to be checked prior to authorisation. The draft Network Access and Control document is scheduled for completion by 13/06/2008. Generic risk assessment done. Further work to be undertaken. Work in progress
●	AR-FBD_17 TM Manual is finalised by incorporating the missing elements:- inclusion of requirement for committee reports e.g. to include Treasury Management Policy, TM Strategy, Prudential Indicators, designated Money Laundering Reporting Officer & deputy.	Accountancy Services Manager		30/06/07	Loans and Investments	TM Manual was revised March 2007 and now includes the requirement for committee reports and the prudential indicators. Still needs to include the TM Policy Statement and the name of the designated Money Laundering Reporting Officer and the deputy. Still in draft, needs to be formally approved by the Head of Finance & Business Development. This is one part of the TM Manual, which will be completed in its entirety by 31/7/08. Ann Fisher to lead on this.
●	AR-FBD_19 Register of officers who administer the TM function is maintained, whereby they sign and date to indicate that they have read, understood and agree to implement the requirements of the manual.	Accountancy Services Manager		30/06/07	Loans and Investments	The Manual is yet to be finalised and the Register will then be completed. This is one part of the TM Manual, which will be completed in its entirety by 31/7/08. Ann Fisher to lead on this.

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
●	AR-FBD_20 That the TM Manual includes the requirement of treasury management officers to monitor interest rates on a daily basis. [This happens in practice]. In addition, the TM Manual is amended to reflect who has actually got access to BankLine.	Accountancy Services Manager		30/06/2007	Loans and Investments	Latest revision of the manual (March 07) includes the requirement to monitor interest rates on a daily basis at Appendix C2 at para. 1.1.1. However, this appendix now needs to be updated re Authorised Officers at para. 1.2.1.
●	AR-FBD_21 Review of the risks involved within the administration of TM, to be included either within the Manual or the operational risk register, so that Management can be confident that all risks have been identified and can then be appropriately managed.	Accountancy Services Manager		30/06/2007	Loans and Investments	P Robson to identify and quantify risk, in line with the Council's Reserve Strategy relating to risks, and include in TM Manual and reserves of the Council. To be completed by 31/7/08.
●	AR-FBD_23 Reconciliations should be performed & reviewed in a timely manner e.g. reconciliation should be performed by say the 20th of the following month of the month end that the reconciliation period covers & the review should take place, within 2 wks of that date	Accountancy Services Manager		30/06/2007	Loans and Investments	2007/08 reconciliations will be completed by end of April, in line with final accounts timetable. 2008/09 reconciliations will continue to be carried out in accordance with recommendations, with ad hoc reviews taking place throughout the year.
●	AR-FBD_30 That staff who have not attended a Data Protection course, should attend one of the in-house sessions being run in 2007/08.	Accountancy Services Manager		31/07/2007	Creditors System 2006/07	
●	AR-FBD_34 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.	Accountancy Services Manager		31/10/2007	Economic Devt Projects / Admin of Grant Claims 07/08	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_35 That the Business Development Manager implement a detailed timesheet to identify staff costs, broken down over IT activity and to form a basis for recharges to users.	IT Manager	<div style="border: 1px solid black; width: 100px; height: 20px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"> <div style="width: 100%; height: 100%; background-color: #cccccc;"></div> </div>	31/01/2008	Financial Management of IT 07/08	Timesheet produced but not yet implemented as at 7/1/08 New SLA drawn up - withheld at request of Head of P & P - draft service specification issued - impossible to reallocate charges to other service units as opportunity not given in budget build process - will have to wait until such time as council policy dictates. New target date of 31/01/08
	AR-FBD_37 That the Business Development Manager seeks approval for a new recharge policy, as part of the 2008/09 budget process. This should then be clearly communicated to budget-holders.	IT Manager	<div style="border: 1px solid black; width: 100px; height: 20px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"> <div style="width: 100%; height: 100%; background-color: #cccccc;"></div> </div>	31/12/2007	Financial Management of IT 07/08	Systems Service Level Agreements to be recalculated for October 2007. Submitted to Chief Executive by December 2007. Recommend this is reviewed - to avoid reliance on single officer skills ICT currently has system of duplicating knowledge to provide back up and also promoting multi-skilling.
	AR-FBD_41 The Council should put arrangements to mitigate as far as possible any risk from the lack of adequate levels of separation of duties. [ICT team]. This may involve Internal Audit carrying out spot checks or other controls established by management.	IT Manager	<div style="border: 1px solid black; width: 100px; height: 20px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"> <div style="width: 100%; height: 100%; background-color: #cccccc;"></div> </div>	31/12/2007	Financial Systems Interim Report 2007	Internal Audit, as part of audit testing, already carries out spot checks. ICT responsibilities and experience have been reviewed and training has been put in place to ensure task can be covered and segregated as necessary.

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
●	AR-FBD_43 The Council needs to ensure that reconciliations between the main accounting system and the housing benefit system are carried out on a regular basis.	Accountancy Services Manager		31/07/2007	Financial Systems Interim Report 2007	Internal Audit confirmed that reconciliations had been promptly carried out as at August 2007.
●	AR-FBD_44 The Council needs to ensure that Council Tax reconciliations with the Housing benefits system are carried out regularly and the process is fully understood by Council staff.	Accountancy Services Manager		31/07/2007	Financial Systems Interim Report 2007	The procedures have been reviewed and monthly monitoring mechanisms put in place. Further training to be given.
●	AR-FBD_47 That a new officer is appointed to be the Money Laundering Reporting Officer, following the resignation of the previous MLRO.	Finance & Business Development Head of		30/11/2007	Loans & Investments 2007/08	To be raised with the Chief Executive, in consultation with M Jepson, Head of Legal and Democratic Services.
●	AR-FBD_48 That guidance / training is given to the MLRO and the deputy MLRO on the MLRO's duties and responsibilities. [CIPFA guidance is available].	Finance & Business Development Head of		30/03/2008	Loans & Investments 2007/08	Target date and responsible officer will depend upon the appointment of the MLRO and deputy.
●	AR-FBD_49 That an officer, independent of the dealer, should check the written confirmation of investments, to ensure that the principal amount and the calculation of interest is correct and that these match the treasury management records.	Accountancy Services Manager		30/11/2007	Loans & Investments 2007/08	This will be done by the officer responsible for cash flow monitoring with effect from 1/11/07.
●	AR-FBD_53 That, in the absence of the Financial Services Technical Officer, another officer should be nominated to take cheques over £10,000 for same day banking.	Accountancy Services Manager		30/11/2007	Cash Receipting 2007/08	Nominated officer in place from 1/11/07. [K Groggins, Technical Support Officer].

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_56 That the Accountancy section circulate the list of employees, and their pay scale points, to managers to confirm that the staff costs are being accurately charged to cost centres.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><div style="width: 10%; background-color: #000000;"></div></div>	31/03/2008	Payroll System 2007/08	
	AR-FBD_57 That the monitoring of progress on the reconciliation of control accounts should be a standing item on the Accountancy section's team meetings and that progress should be reported to the Head of Finance and Business Development.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><div style="width: 10%; background-color: #000000;"></div></div>	31/01/2008	Payroll System 2007/08	To be standard item for reporting. Spreadsheet to be brought up to date and an action plan developed by 31/1/08.
	AR-FBD_59 That the induction process for new employees should include an awareness of Financial Regulations and the relevant written procedures, where appropriate.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><div style="width: 10%; background-color: #000000;"></div></div>	31/01/2008	Creditors 2007/08	
	AR-FBD_61 That the Creditors mailbox should be checked, error messages investigated and corrected on a daily basis. A second Admin Support Officer & the Senior Accountancy Officer should also be given access to provide cover.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><div style="width: 10%; background-color: #000000;"></div></div>	31/01/2008	Creditors 2007/08	As at 10/1/08, additional access was in place.

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_62 That consideration be given to reverting to the original procedures implemented when the new system was introduced. Purchase a more efficient scanner if necessary and notify suppliers that invoices must include the department name or contact officer.	Accountancy Services Manager	0%	30/06/2008	Creditors 2007/08	Programme for implementation is still to be agreed, with the introduction of the Marketplace purchasing module.
	AR-FBD_63 That an extra section is added to the payment certification sheet to confirm that the goods or services have been received.	Accountancy Services Manager	0%	31/01/2008	Creditors 2007/08	
	AR-FBD_64 That input of the batch control total into the Creditors system be reinstated, to ensure that any discrepancies on input are flagged up on screen.	Accountancy Services Manager	0%	07/12/2007	Creditors 2007/08	
	AR-FBD_65 That the Accountancy staff are reminded of the need to check the supporting documentation, and evidence this check, for all payments over £20,000 to ensure that these are valid transactions.	Accountancy Services Manager	0%	31/01/2008	Creditors 2007/08	
	AR-FBD_66 That the Admin Support Officers mark returned cheques as cancelled when the post is opened, before passing them to the Admin Support Officer who inputs the cancellation on to the Creditors system.	Accountancy Services Manager	0%	09/11/2007	Creditors 2007/08	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_67 That a reminder is issued to the Accountancy section that cancelled and replacement cheques must be consistently documented and authorised.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/01/2008	Creditors 2007/08	
	AR-FBD_68 That the book recording the cheques held awaiting collection is fully completed to provide a full audit trail.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	02/01/2008	Creditors 2007/08	
	AR-FBD_69 That all paperwork be locked away overnight to comply with Data Protection requirements and the corporate clear desk policy.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/01/2008		
	AR-FBD_70 That time is taken to review the workload and assign priorities.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/03/2008	Creditors 2007/07	
	AR-FBD_71 That the new system administrator should set up an automatic report to monitor spend with individual suppliers.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/01/2008	Creditors 2007/08	
	AR-FBD_73 That the Financial Services Technical Officer updates the reconciliations of the Academy system to the TASK system as soon as possible.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/03/2008	NNDR 2007/08	
	AR-FBD_76 That the aged debt report is made available to managers and that debts are reviewed on a monthly basis to identify potential write offs and where a service or goods should no longer be provided to non-payers.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	29/02/2008	Sundry Debtors 2007/8	Full report to be printed and published at period end. Paul Robson to review, highlight to Business Managers. Accountants to raise as part of Management Accounts meetings each month




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_77 That a supervisory spot check of write offs and cancellations of debt.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	29/02/2008	Sundry Debtors 2007/08	Paul Robson to receive write-offs and cancellation report at period end, and check the transactions on system. All write-offs over £1000 to be checked, then one in ten.
	AR-FBD_79 Existing procedures for LAA grant administration are updated to reflect the detailed terms and conditions of the grant.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/06/2008	Local Area Agreement Administration of Grants 2007/08	Review existing procedures, train and issue procedures.
	AR-FBD_79 That the Quarter 4 return should be signed by the s.151 Officer, in line with the terms and conditions of the grant.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	29/04/2008	Local Area Agreement Administration Of Grants 2007/08	P Robson to obtain signed copy of Q.4 return and reconcile. [Return to be submitted to County Council by 1 May]
	AR-FBD_80 That Accountancy officers should record the time spent on LAA grant administration, as this may be allowable as eligible expenditure.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/04/2008	Local Area Agreement Administration Of Grants 2007/08	Design electronic spreadsheet for completion by Accountancy staff when working on LAA grant administration.
	AR-FBD_81 That the Neighbourhood Manager holds a copy of all evidence for the quarterly claims on file(s) and that a meeting is arranged on a quarterly basis, so that the Accountancy officer can review the file(s) and reconcile payments to the financial system	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/05/2008	Local Area Agreement Administration Of Grants 2007/08	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_82 That the audit trail could be improved by filing copy invoices/supporting evidence in date order and including an explanation of expenditure where this differs from the original budget; and including the relevant financial print outs and documentation.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/06/2008	Local Area Agreement Administration Of Grants 2007/08	Accountancy Officer to provide training on how to access TASK for financial information purposes. In the interim, will supply paper based copies.
	AR-FBD_83 That the Neighbourhood Manager checks all project records to ensure that any capital assets bought with LAA grant and retained by the Council are notified to the Accountancy section, to record on the asset register, and notified to CCC, on form (Annex H).	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/04/2008	Local Area Agreement Administration Of Grants 2007/08	P Robson to check that the above have been added to the Council's Asset Register and to notify the County Council on the specified form (Annex H)
	AR-FBD_84 That the Acting Accountancy Services Manager resumes use of the spreadsheet scheduling grant claims/returns and checks progress to ensure that deadlines are met.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/05/2008	Local Area Agreement Administration Of Grants 2007/08	Will update and train relevant officers and circulate electronic monitoring statement.
	AR-FBD_85 That performance is reviewed to ensure that control accounts can be regularly reconciled throughout the year and that the use of the Control Accounts Timetable spreadsheet is reintroduced to facilitate progress monitoring.	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/04/2008	Main Accounting System 2007/08	Timetable to be updated for responsibilities and dates.




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_86 That written reconciliation for control accounts reflect the use of the TASK system. [Basic procedures are included in the TASK manuals but may need to be expanded].	Accountancy Services Manager	<input type="text" value="0%"/>	31/05/2008	Main Accounting System 2007/08	
	AR-FBD_87 That independent checks are carried out of control account reconciliations, particularly in respect of the cash account.	Accountancy Services Manager	<input type="text" value="0%"/>	30/04/2008	Main Accounting System 2007/08	Independent check by Senior Accountancy Officer.
	AR-FBD_88 The systems administrator to contact the Consilium helpdesk, to see if the authorising officer for journals over £30,000 can be shown on the system.	Accountancy Services Manager	<input type="text" value="0%"/>	30/04/2008	Main Accounting System 2007/08	Helpdesk call has been logged with Consilium on 26/03/08. This will require an amendment to the system. In the short term, Crystal report to be run to identify all journals over £30k so that these can be checked by Senior Accountancy Officer.
	AR-FBD_89 That all journal transaction types for journals over £30,000 require an independent check and authorization by a senior accountancy officer. [If system cannot enforce this authorization stage, then run a monthly report to verify these transactions].	Accountancy Services Manager	<input type="text" value="0%"/>	30/04/2008	Main Accounting System 2007/08	Helpdesk call has been logged with Consilium on 26/03/08. This will require an amendment to the system. In the short term, Crystal report to be run to identify all journals over £30k so that these can be checked by Senior Accountancy Officer.
	AR-FBD_90 That a reminder be sent to staff for journals over £30,000 to be fully documented and independently checked and countersigned by a senior accountancy officer.	Accountancy Services Manager	<input type="text" value="0%"/>	18/04/2008	Main Accounting System 2007/08	



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_91 That any further training requirements in relation to the TASK system or the use of Crystal reports is identified as part of the staff performance appraisals.	Accountancy Services Manager		30/06/2008	Main Accounting System 2007/08	Training needs already identify for Crystal reports and TASK - training provisionally arranged for the end of May. Will be further reviewed as part of staff appraisals.
	AR-FBD_94 Ensure that arrangements are in place for dealing with current staff shortages and capacity issues and ensure that the provision of key services is secure beyond the short term [Key services ref to inc finance, benefits and strategic housing functions].	Finance & Business Development Head of		30/06/2008	Annual Audit and Inspection Letter March 2008	Interview dates have been set for 15 & 16 July for Head of Finance and recruitment of the Accountancy Services Manager post is underway. A full review of the Finance function will be undertaken. IT Manager post interviews are to be held on 22 July. Finance - Head of Finance & IT is being advertised. At the same time, IT Manager and Accountancy Services Manager will be advertised.
	AR-FBD_96 Ensure that the accounts presented for audit are free from material and non-trivial errors and that robust internal quality assurance procedures are in place to improve the quality and timeliness of the financial statements and associated working papers.	Finance & Business Development Head of		30/06/2008	Annual Audit and Inspection Letter March 2008	Bought in dedicated Accountancy expertise at year end. Planned meetings with the external auditor to review requirements. Detailed timetable in place and regular update meetings.

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



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD_01 CBC has had to make various severance arrangements. These are often complex & technical & it is important to ensure that members & officers continue to take advice as necessary to ensure that these decisions cannot subsequently be open to challenge.	Legal & Democratic Services Head of		30/09/2007	Annual Audit Letter	No severance arrangements have recently been made. If and when proposals are made then Legal services will become involved. --enter new status update--
	AR-LD_02 Outstanding work re Records Management should be identified & resources identified to implement the requirements. This should include a review of document structure to facilitate compliance with the publication of information.	Legal & Democratic Services Head of		31/03/2007	Freedom of Information Act	The T-enabling Project may identify resources to enable this work to be taken up and progressed. Currently we have no resources to carry out further work on this topic.
	AR-LD_08 that the Sundry Debtors Handbook is updated to reflect the new responsibilities for recovery of the debts. This should include direct guidance as to what the individuals within the departments should be doing	Legal Services Manager		30/09/2007	Sundry Debtors	Legal Services are waiting on Revenues staff to consider amendments made by Legal Services and to specify their own amendments. Review 31/08/08 Recovery part of manual updated now with Legal Section for them to update their chapters Further system training undertaken January 2008. Revised manual to be completed by 30/4/08.

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Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
●	AR-LD_10 That all staff involved in the raising and recovery of Sundry Debts are given a copy of the Sundry Debtors Handbook.	Legal Services Manager		30/10/2007	Sundry Debtors	Dependant on completion of updated handbook revised handbook not yet completed Revised handbook to be issued by 31/5/08.
●	AR-LD_15 The contract for Public Buildings Maintenance should be under seal, in accordance with the tender documentation.	Legal Services Manager		29/02/2008	Public Buildings Maintenance Contracts 2007/08	Ongoing, waiting on specification and conditions of contract from Regeneration/contracts. Review 31/07/08 As at 16/01/08 full details are still awaited to enable the processing of the contract such details being the specification, bills/ other pricing documents Legal section has requested full details to enable processing of contract under seal.
●	AR-LD_16 The storage of leases, contracts and deeds should be reviewed with regard to security and being water/fire/smoke proof. Action should be taken to ensure that this risk is reduced to an acceptable level.	Legal Services Manager		31/01/2008	Public Buildings Maintenance Contracts 2007/08	Original specification for building construction being checked to ensure strong room constructed in accordance with specification. If compliant consideration will be given to documentation scanning and land registration, the latter possibly having a cost. Actions not taken to date because of staffing resources and cost implications. Options to be determined by end of January 2008.

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD_17 All relevant Council policies, which contractors are expected to comply with, should be included within contracts. If hard copies are not included, then contractors should be directed to where copies can be found.	Legal Services Manager		29/02/2008	Public Buildings Maintenance Contracts 2007/08	Ongoing. Should be completed 31/07/08. --enter new status update-- The Legal Services Manager will draft a specific clause to insert with standard contracts.



Parent Code & Title: **AR-LES Leisure & Environmental Services**




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LES_07 That written criteria for accepting underpayments & for Special Arrangements are agreed with the Head of Leisure & Environmental Services and that notes are kept on these cases on the system [This could be a code number]	Open Spaces Manager		31/01/2008	Enforcement 2007/08	

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






Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP_01 Develop and agree a workforce strategy.	HR Manager		30/03/2008	Annual Audit Letter March 2007	Revised date for Copeland Workforce Strategy. Results of IIP show need for action in some parts of the organisation. Cumbria People Strategy agreed and in place, to which Copeland has signed up. It is being monitored by countywide officer group.
	AR-PP_08 procedure notes are introduced for all business critical systems	HR Manager		31/08/2006	Annual audit Letter	Revised target date of 31/12/08. Progress being made. Various sections now complete
	AR-PP_09 Access to the PWA system should be reviewed to maintain separation of duties between payroll and personnel officers.	HR Manager		30/04/2008	Payroll System 2007/08	
	AR-PP_10 That all new starters' birth certificates and educational qualifications should be checked and these checks should be evidenced on the individual's file.	HR Manager		30/03/2008	Payroll System 2007/08	

Parent Code & Title: **AR-R Regeneration**

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_01 Planning quality of service	Development Services Manager		30/09/2006	Performance against the planning quality of service checklist is in the worst quartile in 2004/05.	<p>Conservation consultants now appointed and working on Appraisal and Management Plan for Whitehaven Town Centre, together with design guidance for harbour side sites.</p> <p>We are currently out to tender to commission specialist consultants to prepare a conservation appraisal for Whitehaven. We are also considering creating a Conservation Officer post to enable us to have the in house expertise.</p> <p>Officer interviews by Addisons on behalf of PAS carried out in December awaiting final report. For consideration by the DC Improvement group.</p> <p>Progressing well. Service improvements identified and implemented with assistance from PIT. Awaiting audit from PAS.</p> <p>Officer and member performance improvement group established, led by the Director Economic Prosperity and Sustainability. Process improvement work on minor and other application types restarted and new work begun on majors.</p>

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_03 That written procedures should be updated in line with current practice and revised legislation. The updated procedures should include the payment process.	Housing Services Manager		30/09/2006	Disabled Facilities Grants	Interim Housing Manager confirmed that new procedures have been produced for the enquiry stage, application process and for approvals. The payment procedure is being worked on. Anchor Housing Association is now handling applications on behalf of the Council. Interviews for Technical inspectors to be held in 2 weeks time
	AR-R_09 Pre & post inspections are rotated between 2 different officers or, if only 1 Technical Officer is in post, that the line manager carries out 10% check of post inspections to ensure the approved works have been carried out & were appropriate for funding.	Housing Services Manager		30/09/2007	Disabled Facilities Grants	Interim Housing Manager confirmed that a Service Level Agreement is to be formalised with Anchor Housing Association. Currently submitting a request for approval to appoint 2 Technical Inspectors in-house.
	AR-R_11 There should be a nominated Grants Co-ordinator to identify new funding. Alternatively, the department could subscribe to a specialist grant-finders organisation.	Economic Development Manager		30/03/2008	Economic Devt. Projects / Administration of Grant Claims 2007/08	The Economic Development Manager is to be identified as the Grants Co-ordinator, once they are in post, as an interim arrangement. However, with the priority on using the funding already directed at us I do not intend that the activity will be given any time because of resource constraints. As such progress will remain at 50% until the resource situation changes. It should be noted that if we are asked for funding advice we refer people to the CVS.

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Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
●	AR-R_12 Grants Co-ordinator could also maintain a register of grant schemes, monitoring deadlines, ensuring key terms & conditions are identified and complied with, maintaining written procedures, training staff and carry out quality checks on claim documentation	Economic Development Manager		31/03/2008	Economic Devt. Projects / Administration of Grant Claims 07/08	Economic Development Manager post currently vacant. Co-ordinator role will be the responsibility of the EDM when recruited.
●	AR-R_13 That, where there are no specific scheme-related written procedures, general written procedures for project officers should be produced based on the Coalfield Communities Programme guidance.	Economic Development Manager		31/03/2008	Economic Devt. Projects / Admin. of Grant Claims 07/08	
●	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.	Economic Development Manager		30/09/2007	Economic Devt. Projects / Administration of Grant Claims 07/08	Officers 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_15 That management consider employees' need for project management training as part of the induction or employee development process.	Regeneration Head of		31/12/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08	One member of staff attending MSC Environmental Planning.
●	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.	Economic Development Manager		31/10/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08.	Same recommendation made to Accountancy staff.

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_17 That supporting evidence of the admin. fee should be kept on the project file, alongside the claim.	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/10/2007	Economic Devt. Projects / Admin of Grant Claims 07/08	
	AR-R_18 That the audit trail could be improved by sectioning the project file for each claim & filing all supporting documentation behind the relevant claim; filing copy invoices in date order; including an explanation of expenditure apportionment, etc.	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt. Projects / Admin of Grant Claims 07/08	
	AR-R_19 That the Regeneration Project Officer either obtains evidence of the tender process for the Copeland Academy of Sport or written confirmation that the documentation has been retained and is available for audit if necessary.	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt Projects / Admin of Grant Claims 07/08	As at 27/7/07, request has been made and a further reminder sent.
	AR-R_20 That monitoring of expenditure and agreed outputs is undertaken monthly, to ensure that the need for corrective action can be highlighted at an early stage - with a request for re-profiling if necessary.	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt Projects / Admin of Grant Claims 07/08	The Coalfields Programme Guidance Notes show some examples of monitoring spreadsheets in the Appendices.
	AR-R_21 That the risk of funding being clawed back should be included in the departmental operational risk register.	Regeneration Head of	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt Projects / Admin of Grant Claims 07/08	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_22 That Project Officers ensure information is provided by third parties, at an early stage, to confirm compliance with the terms and conditions of the offer letter e.g. correct split of expenditure in line with the agreed budget.	Regeneration Head of		30/09/2007	Economic Devt. Projects / Grant Claims 07/08	--enter new status update--
	AR-R_23 That, if returns / claims are faxed or emailed on the due date, then evidence of this is kept on file e.g. the fax receipt.	Regeneration Head of		30/09/2007	Economic Devt Projects / Admin of Grant Claims 07/08	
	AR-R_27 That regular reconciliations are carried out to ensure that all income received is posted to the individual debtor's accounts.	Building Control Manager		30/06/2008	Building Control 2007/08	Relevant staff to be setup on TASK to access enquiries and reports.

AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 30 JUNE 2008

Indicator	2007/08		2008/09 Target	Key Objective Ref.	2008/09 Actual to Date
	Target	Actual			JUNE
Audit Services: % of monthly audit plan completed	90%	68%	90%	AFP 1	69% *****
Direct audit time as a % of total time	68%	64%	68%		57% ****
% of 12 fundamental systems audited against plan [Plus 4 b/fwd from 06/07]	100%	94%	100% <u>by 31/3/09</u>		8% *
% of other systems audited against plan	70%	41%	70%		25% **
% of follow ups issued against plan	90%	93%	90%		25% ***

* Only 1 fundamental system audit was due to be completed by the end of June. This was completed.

** Only 6 other systems were due to be audited by the end of June. 5 of the 6 were completed.

*** Follow ups are now undertaken quarterly. This was completed.

**** Direct audit time was down in the first quarter, due to training, study leave and exams.

***** Slippage against plan due to some audits over-running the estimated time, delays due to non-availability of accountancy staff and 11.5 "non-audit" days assisting accountancy with administrative work.

10/06/08