

Issue No. / Priority	Issues	Action Agreed / Taken	Responsible Officer	Target Date	Implemented	New Target Date	New Responsible Officer	Comments
1 High	<p>Governance The Monitoring Officer and Chief Finance Officer should strengthen arrangements for monitoring compliance with contract standing orders so that failure, giving rise to financial and legal risks to the Council, is identified earlier and corrective action taken.</p>	<p>The Council has already addressed the key issues and has implemented the recommendations already made by the Overview and Scrutiny Committee and by Internal Audit.</p> <p>Reminder to Management Group October 2003 re declarations of interest</p> <p>Management Group item April 2004 on fraud & corruption and the need to report any concerns to the CFO</p> <p>Instruction issued to management group that all breaches of CSO's must be reported to Members as soon as they become known.</p> <p>Prioritisation of audit recommendations reviewed by Chief Finance Officer & Audit Services Manager</p> <p>SMT minute 5544 highlights the reviewed procedure for SMT instructions taking precedence</p> <p>SMT instructions communicated to Corporate Team by task lists sent following each meeting</p> <p>Further reminder to Management Group June 2004 re declarations of interest</p> <p>Audit undertook baseline analysis of payments to creditors/value/how procured. No anomalies found.</p>	-	IMPLEMENTED [See Action Agreed / Taken column]	IMPLEMENTED [See Action Agreed / Taken column]	N/A	N/A	

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1 continued		<p>Contract Standing Orders been revised in draft.</p> <p>Draft Procurement Strategy proposes that Procurement Officer undertakes monitoring of procurement activity and reports to the Procurement Board.</p> <p>Draft Procurement strategy strengthens Members' role in procurement and monitoring of key contracts</p>	Martin Jepson Head of Legal & Democratic Services	<p>Revised CSO's to be approved March 2005, followed by further training</p> <p>Following approval of restructure and appointment of Procurement Officer.</p> <p>Draft strategy to be submitted for approval to Procurement Board following appointment of Procurement Officer.</p>	<p>IMPLEMENTED</p> <p>NO</p> <p>NO</p>	<p>N/A</p> <p>31/12/2005</p> <p>31/12/2005</p>	N/A	<p>Revised Contract Standing Orders approved by Full Council 1/3/05. Training sessions held August 2005, following implementation of restructure.</p> <p>Appointment of Procurement Officer still outstanding as at September 2005. Post to be advertised in October.</p> <p>Appointment of Procurement Officer still outstanding as at September 2005. Post to be advertised in October.</p>
2 High	The Council should review contract standing orders to encompass procedures for modern procurement approaches including partnering. Opportunities for partnership should always be advertised to attract interest and to ensure fairness.	Contract Standing Orders are currently under review. Draft CSO's have been circulated for comment and should be submitted to Council for approval on 1 March 2005.	Martin Jepson Head of Legal & Democratic Services	01/03/2005	IMPLEMENTED	N/A	N/A	Revised Contract Standing Orders approved by Full Council 1/3/05. Includes reference to consideration of all the options, including partnerships, plus a guide to characteristics of partnership working.
3 High	<p>The recommendations of the Overview & Scrutiny Committee – Performance & Resources, made on 7 May 2004, should be implemented to improve internal control and governance.</p> <p>The Council also needs to improve overall governance arrangements in line with best practice.</p>	<p>The recommendations have been implemented. See detail under (1)</p> <p>An annual audit is currently carried out to evaluate compliance with the Council's Code of Corporate Governance, which is based on the CIPFA/SOLACE framework. The action plan to rectify any weaknesses is agreed by the Chief Executive and Corporate Team before reporting to the Executive.</p> <p>From 2005 onwards, governance arrangements will also be reviewed by the Corporate Management Team in line with the OPM and CIPFA joint code. Corporate Team will identify the actions needed and report to the next OSC PR following completion of the review.</p>	<p>-</p> <p>Dr J Stanforth Chief Executive</p> <p>Dr J Stanforth Chief Executive</p>	<p>IMPLEMENTED</p> <p>30/05/2005</p> <p>Review to be completed by 30/4/05. Report to be submitted to the next OSC PR.</p>	<p>IMPLEMENTED [See detail under (1)]</p> <p>IMPLEMENTED</p> <p>IMPLEMENTED</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>	N/A	<p>Annual Code of Corporate Governance report, including an action plan, was reported to Full Council 21/06/05.</p> <p>Review carried out and reported to OSC PR 28/06/05. Actions identified for improvement.</p>

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4 High	Arrangements should be implemented which ensure the Council's Code of Conduct is received, read and understood by all employees. Employees should sign to acknowledge that is the case.	A new Code of Conduct is to be issued to all employees as part of the restructure.	Len Glead Human Resources Manager	01/04/2005	NO	31/12/2005		Outstanding as at 6/9/05. New Code still to be approved. Consultation with JCSP October 2005.
5 High	The Council should consider all the available evidence and formally conclude that they are either satisfied that enough has been done to address the concerns raised in relation to potential fraud and corruption, or whether further action is required.	A special meeting of the OSC Performance & Resources will be held in February to review all the available evidence and to consider whether further action is required.	Tim Capper Democratic Services Manager	28/02/2005	IMPLEMENTED	N/A	N/A	Special meeting of OSC PR held 17/02/05 considered the actions taken and agreed the action plan.
6 High	Ensure that implementation of key audit recommendations is included within the Council risk register.	Strategic Risk Register is being reviewed.	Fergus McMorrow Corporate Director Economic Prosperity & Sustainability	31/03/2005	IMPLEMENTED	N/A	Hilary Mitchell Head of Policy & Performance	Risk Register revised and approved by the Executive on 26/07/05.
7 High	The strategic risk register should include details of the actions taken and progress being made to address risks.	This will be included in the update of the register.	Fergus McMorrow Corporate Director Economic Prosperity & Sustainability	31/03/2005	IMPLEMENTED	N/A	Hilary Mitchell Head of Policy & Performance	Risk Register revised and approved by the Executive on 26/07/05.
8 Medium	The risk register should be reviewed at least quarterly.	The strategic risk register is currently under review.	Fergus McMorrow Corporate Director Economic Prosperity & Sustainability	31/03/2005	ONGOING	Next review due Sept. 05	Hilary Mitchell Head of Policy & Performance	Last reviewed June 2005. Register includes individual review dates for each risk identified.
9 High	The Council should have a risk register for operational risks.	Operational risk registers to be prepared by managers.	Corporate Team	30/04/2005	IMPLEMENTED	To be reviewed in line with preparation of Service Plans	Corporate Team	Initial operational risk registers prepared by each department. These will need to be kept under review.
10 High	The Council should require all references to be obtained prior to the commencement of employment of a staff member.	This was recommended in the Audit Commission's Interim Report. Recruitment policies and processes have been reviewed and amended to ensure all references are received. A sample was checked in the annual audit of salaries and wages and found to be in order in 2004/05.	-	IMPLEMENTED [See detail in Action Agreed / Taken column]	IMPLEMENTED [See detail in Action Agreed / Taken column]	N/A	N/A	
11 Low	The Council should ensure procedure notes are produced for all business critical systems.	A standard check is carried out as part of internal audit system audits. However, staffing resources are not always available to keep existing written procedures up to date.	Corporate Team	31/12/2005	NO [but still within target date]	31/03/2006	Jane Salt Head of Customer Services Hilary Mitchell Head of Policy & Performance	This has now been upgraded to a High priority in the Interim Audit Report published July 2005. Use of propriety software means that part of pcedures are documneted.
12 High	The Council should implement the Housing Benefit Fraud Verification Framework.	Progress is being made to implement the Verification Framework. To be fully compliant we would need to implement the VF New Claims and VF Visit modules, which was to be considered following implementation of the new software in 2005.	Jane Salt Head of Customer Services	30/09/2005	NO	Decision Oct. 2005	Jane Salt Head of Customer Services	Aim to become VF compliant in 2006/07.

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13 High	Performance The Council needs to continue to implement its plans for improvement and ensure that it maximises opportunities to work with other bodies across Cumbria, and beyond, to deliver economic, efficient and effective services for the people of Copeland.	Corporate Team and the Improvement Board continue to monitor delivery of the Improvement Plan. Opportunities to work with other bodies via the Local Strategic Partnership – the West Cumbria Partnership.	Corporate Team	Target dates assigned to individual projects.			Dr J Stanforth, Chief Executive	Work through ACE and shared services projects will ensure joint work to deliver efficiency gains.
14 High	There is a lack of clear analysis of how the profile of service improvement / deterioration across services relates to council priorities. Qualitative information and resident satisfaction data is not consistently used.	Review collection and analysis of information.	Hilary Mitchell Head of Policy & Performance	30/09/2005	NO	31/03/2006	Hilary Mitchell Head of Policy & Performance	Revised performance Management Framework should tie resources, priorities and performance together better. CPA VFM has raised these issues for consideration.
15 High	A pay and workforce strategy needs to be developed through to an effective assessment of the appropriateness of the Council's current pay structures in addressing equality, development, recruitment and retention issues. Overall workforce planning is not integrated with partners.	Develop a Pay and Workforce Strategy to address these issues.	Len Gleed Human Resources Manager	30/09/2005	NO	31/03/2006	Len Gleed Human Resources Manager	Service Plan contents a target for this process to take place working with partners.
16 High	The Council needs to develop a comprehensive procurement approach (linked to workforce plan outputs above) that will maximise purchasing power and address capacity restrictions through the best use of joint working and partnership arrangements.	Procurement approach to be developed in conjunction with the Pay & Workforce Strategy.	Sue Borwick Head of Finance & Business Development	31/12/2005	PART IMPLEMENTED Still within target date		Sue Borwick Head of Finance & Business Development	Partly implemented through the Cumbria e-procurement group - e.auctions. Further work to be undertaken once the Procurement Officer is in post. [Post to be advertised Oct 2005]
17 High	The Council's progress on e-government issues has been restricted and there is insufficient resource currently within ICT, or service departments, to take forward initiatives to improve service standards.	Draft budget has additional £100k for IT Project Management arrangements for IEG being put in place. A dedicated resource has been allocated to IEG4.	Sue Borwick Head of Finance & Business Development Hilary Mitchell Head of Policy & Performance	From January to December 2005	IMPLEMENTED	N/A	N/A Hilary Mitchell Head of Policy & Performance	Progress to BVPI 157 was at 91% at April 2005. There is frequent monitoring by IEG Board.

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18 High	<p>Waste Management</p> <p>Plans to tackle the minimisation or re-use of waste are not well developed. Challenges, therefore, remain for the Council to further reduce the level of waste generation within the district and the need for a sustainable waste strategy for Cumbria.</p>	<p>The latest BVPI's for 2003/04 show the Council's performance has improved and it is now performing better than average. Copeland residents produced 437kg of waste per household vs a national average of 439kg. Copeland residents continue to produce less waste than any other Cumbrian District.</p> <p>A report recommending further waste reduction measures was presented to Executive on 27 January, containing more detailed actions and indicative timescales.</p>	Keith Parker Head of Leisure & Environmental Services	Deadlines as per report to the Executive	PART	Being progressed as part of work with the County Waste Partnership Board	Keith Parker Head of Leisure & Environmental Services	
19 High	<p>Housing Strategy</p> <p>There is a need for improvement in the strategic housing function, particularly in addressing the low demand for social housing. The Council should provide positive support to the Cumbria Sub-Regional Housing Group and to the housing officer group, to ensure that they develop an effective response to these issues within the overall framework of the Cumbria Strategic Partnership.</p>	<p>This is a sub-regional issue. For the first time a sub-regional Cumbria Housing Strategy will be produced in 2004/05. The key issue of low demand in both the public and private sector in Copeland is being progressed through the West Cumbria and Barrow Market Renewal Partnership led by West Lakes Renaissance and through our emerging Local Plan. In the private sector the Council is actively addressing low demand through its Housing Renewal Strategy and is improving its delivery capacity through the current organisational restructure.</p>	Mike Tichford Head of Regeneration	County-wide Housing Strategy and proposals to address the low demand will be in place by 30/4/05	IMPLEMENTED for low demand housing. NO for strategy.	Not able to implement without extra resources.	Mike Tichford Head of Regeneration	The recently designated housing market renewal area for Furness and West Cumbria will address low demand for social housing - 2 year programme from April 2006. Efforts are made to give an input to the Cumbria Sub-Regional Housing Group however the housing function and Regeneration Department are not resourced to support this activity. Until extra resources are provided this will remain the case.

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20 Medium	Cumbria Information Hub The Council will need to play its part in ensuring stronger strategic leadership, agreed project objectives and better financial control is maintained to ensure that the intended benefits are delivered.	Copeland B.C. is represented on the Board by Councillor Williams and the Chief Executive.	Sue Borwick Head of Finance & Business Development	IN PLACE	IMPLEMENTED	N/A	N/A	Cumbria Information Hub is now live. The Connected Cumbria Partnership (chaired by Copeland B.C.'s Head of Customer Services) is now responsible for its delivery and further development.
		Strategic Membership to be given to Connected Cumbria.		28/02/2005	IMPLEMENTED	N/A	N/A	
21 Priorities to be assigned in separate action plan	Safer Communities Review The Audit Commission will be issuing a report encouraging the Council to consider how it can contribute to improved outcomes, particularly for the young people of Copeland.	A separate action plan will be drawn up to respond to this report.	Mike Tichford Head of Regeneration	30/06/2004	IMPLEMENTED			The Council has considered the report and concluded that there is no value in progressing an action plan in the context of second tier authority without direct responsibility for young people's services or significant role in drug and alcohol work. In addition insufficient resources to make any useful contribution at this time.
22 Medium	Best Value Nine BV indicators required amendment and six indicators were qualified as the information supplied was not in accordance with guidance.	More rigorous quality control checks to be put in place.	Hilary Mitchell Head of Policy & Performance	April-05	IMPLEMENTED	N/A	N/A	Procedures were put in place but PI data was not submitted in sufficient time to allow the full quality control checks. 2004/05 PIs: 3 amended, 10 potential qualifications.
23 Medium	Financial systems There is a need for some improvements in the main accounts system [independent check of significant journals and routine checks of audit logs to verify changes to the data on master files] and reporting of budgetary control.	The budgetary control issue was in the Audit Commission's Interim Report but was not agreed. The reporting procedure agreed with Members is on an exception basis. However, a full review will be undertaken now that the Housing Stock has transferred. Re independent check of significant journals – alternative methods of verifying the accuracy of significant entries will be considered. Re routine checking of audit logs – compensatory controls are in place to reduce the risk of fraud being detected. Annual sample checks are also carried out by internal audit. More frequent checking is not feasible as current system audit logs are not on an exception basis and would need to be developed by IT. Current IT resources do not allow this. To be reviewed in line with IT resources.	Sue Borwick Head of Finance & Business Development	30/06/2005	IMPLEMENTED	N/A	N/A	Agreed to re-introduce independent check of journals over £30,000 as these are processed. IT resources reviewed. Insufficient IT resources to develop exception reports from financial systems audit logs, given other Council controls. Compensatory controls in place.
					IMPLEMENTED	N/A	N/A	
					N/A	N/A	Sue Borwick Head of Finance & Business Development	

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24 High	The Council needs to introduce a quality assurance system prior to submission to external audit of major grant claims (particularly for housing benefits), to prevent non compliance with certification requirements and to benefit from a reduced fee for grant claims. Such a quality assurance scheme could be extended to all claims and may mean Internal Audit will have to take a review role.	Restructure proposals accommodate the main subsidy claims. Re other claims, external funding will fetch financial admin. resources and develop a quality assurance system.	Sue Borwick Head of Finance & Business Development	01/04/2005 30/06/2005	IMPLEMENTED	N/A	N/A	Claims checked when submitted to Accountancy by departments and prior to submission to the external auditor.

29/09/2005

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