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1	AUDIT SERVICES QUARTERLY MONITORING REPORT - QUARTER 3												APPENDIX B			
2	COPELAND BOROUGH COUNCIL - AUDIT SERVICES												Priority Key:			
3													P1. S.151 Issue		P3. Desirable	
4	RECOMMENDATIONS DATABASE - OUTSTANDING ITEMS												P2. Key Control		P4. For Information	
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6	Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments		
7	2004/05	Best Value Management System	1	2.5	P2	Heads of Service should ensure that there are sufficient resources available to complete the statutory task of compiling BVPI's, to ensure deadlines for submission are met.	Currently reviewing performance management system, including staff resources and partnering with other Local Authorities.	Corporate Team	Corporate Team	Decision on the way forward by 31/3/06.	Still within target date			Improvements made through quarterly reporting. Additional resources - posts filled will help now; performance management system still under consideration.		
8	2004/05	Statement on Internal Control	4	SIC Para 5	P1	Budget holders' job profiles should set out accountability for their budgets and express clearly their financial responsibilities.	As recommendation Quality check of job profiles to check accountability.	Corporate Team with H Mitchell leading	Corporate Team	30/9/05	PART Still within new target date	31/3/06	Corporate Team with H Mitchell leading	The Summary Budget Book normally details names of budget holders. Due to the restructure there may be omissions for 2005/06. Budget Monitoring pro formas for the revised budget 2005/06 include all names now in post. Consideration to be given to how job profiles could be updated.		
9	2004/05	Statement on Internal Control	7	SIC Para 5	P2	Improvements need to be made in the speed of both raising and recovering Sundry Debts, together with the standard of evidence of debt.	As recommendation	Corporate Team with S Borwick leading on raising of Sundry Debts and J Salt leading on recovery	Corporate Team	31/12/05	PART	31/3/06	Coporate Team with S Borwick leading on raising of Sundry Debts, M Jepson leading on standard of evidence and J Salt leading on recovery.	Recovery of debtors transferred to Customer Services, Recovery Section (June 2005). Managers been reminded to require payment in advance where possible but otherwise to raise any debts promptly and to ensure there is adequate evidence of the debt. New recovery strategy circulated to Managers. Bailiffs being trialled for Sundry Debts. A report to Exec. Jan. 2006 to write off non-recoverable debts over £1,000.		

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6	2005/06	Corporate Governance 04/05	7	3 (d)		B/fwd from 2003/04: That, at the next revision of the Code of Corporate Governance, the wording is corrected to read "A list of powers reserved to full Council and those delegated to Executive, other Committees, Panels and others, is set out in the Council's Constitution".		J Stanforth Chief Executive	Corporate Team	See rec. 15	See rec. 15	See rec. 15	See rec. 15	Revision of wording was advised by Member Services officer in 2004. The Code of Corporate Governance now needs to be revised in line with the Good Governance Standard for Public Services, issued in January 2005. [See recommendation 15]
10	2005/06	Corporate Governance 04/05	15		P2	The existing Code of Corporate Governance should be revised in line with the Good Governance Standard for Public Services.	As Recommendation	J Stanforth Chief Executive	Corporate Team	30/6/05	PART Still within new target date	31/3/06	J Stanforth Chief Executive	The new Standard was issued in January 2005. The existing Code was reviewed against the new Standard and actions were identified in a report to OSC PR 28/06/05, approved by Full Council on 28/7/05. However, the Code is still to be revised. A Member Workshop has been proposed to develop this.
11	1997/98	Benefits			P2	That the following be included in written procedures relating to data protection: (i) Dealing with general enquiries; (ii) Dealing with subject access requests; (iii) Informing the Council's Data Protection Officer of intentions to implement any systems, which contain personal data.		F Hornsby Head of Revenues Benefits and Exchequer then R Keech Interim Revenues & Benefits Manager	Customer Services	30/09/98, 31/12/99, 31/03/00, 30/12/00, 31/03/01, 31/12/01, 30/09/02 30/6/05 30/8/05 31/10/05	INCLUDED IN DWP STANDARDS ACTION PLAN	30/06/06	K Corby Revenues and Benefits Manager	Employees have attended various training sessions and are conversant with implications of the Data Protection Act. Written procedures to be completed.
12	2003/04	Audit Commission Interim Report on Copeland Borough Council	R14		High	The Council should implement the verification framework initiative.	As recommendation	Chief Finance Officer/Benefits Manager	Customer Services	August 05 - Expected date for software implementation 20/06/07	PART Not yet followed up	20/09/07	J Salt Head of Customer Services	Software implemented to make VF possible. However, will not be compliant until 2006/07.
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6	2004/05	Council Tax	2	1.4	P2	That the reconciliation of Council Tax System properties to the Valuation Office Listings is carried out by a different person to the one entering the changes from the Valuation Office Listings. If this is not possible, spot checks should be carried out by the Supervisor.	Not Agreed. No one else would have the awareness of the changes made to know when something was wrong, however, spot checks will be carried out.	Anne Spedding Local Taxation Manager	Customer Services	Spot checks to commence January 2005 once the new system is in place. 31/8/05 31/10/05	PART	31/3/06	K Corby Revenues and Benefits Manager	Meeting 9 January 2006 to finalise arrangements.
14	2004/05	Council Tax	4	4.2	P2	That write-off suppression lists are reviewed more regularly and, if necessary authorisation is requested to write-off balances quarterly.	As recommendation	Anne Spedding Local Taxation Manager	Customer Services	01/10/04 31/8/05 30/11/05	NO	31/03/06	K Corby Revenues and Benefits Manager	Meeting 9 January 2006 to finalise arrangements.
15	2004/05	Cash Receipting	1	1.4	P1	That audit follow up on the security issues once the improvements have been made to ensure that the risks are reduced.	Will be checked as part of the quarterly follow-ups.	M Robinson Audit Services Manager	Customer Services	31/12/04 22/6/05 31/8/05 31/10/05	PART	31/01/06	P Wadsworth Customer Services Manager	Zurich Municipal (Council Insurers) issued a report dated 6/12/04, making 6 recommendations, with a time limit of 6 months for action. As at 23/12/05, 2 of these have been implemented, 2 have been partly implemented but the rear door still does not close automatically quickly enough and 1 counter position is still without a personal attack alarm. 1 is still outstanding (replacement safe) and 1 is no longer mandatory. The need for the additional attack alarm and for a replacement safe is now being reviewed given the reduced volume of cash. Caxton have been requested to carry out adjustments to the rear door and a reminder has been sent.
17	2005/06	Corporate Governance 04/05	2	2 (a)	P2	B/fwd from 2003/04: That Customer Service Standards are approved and adopted corporately.	As Recommendation	J Salt Head of Customer Services	Customer Services	30/6/05 31/8/05 31/10/05	PART Still within new target date	31/3/06	J Salt Head of Customer Services	Standards were discussed/agreed at Corporate Team 25/7/05. Announced at Managers Group 15/9/05. Standard then to be adopted corporately. To obtain formal approval by 31/3/06.
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6	2001/02	Main Accounting System			P2	2000/01 recommendation b/fwd. That the Systems Manager reports back to audit on the progress of contingency arrangements for hardware failure, following the next Risk Management group.		P Crone Systems Manager then D Ashwell Temporary IT Manager then C Lloyd Risk Management Group - Disaster Recovery Plan P Crone Interim ICT Manager	Finance & Business Development	30/09/02 31/1/05 30/9/05 30/11/05	NO	31/3/06 for interim measures. Then await outcome of 06/07 budget bid.	C Lloyd Business Development Manager	Servers have been made more resilient with duplicate processors, power supplies, hot swappable disks, environmental controls, UPS and generator back-up and data security through nightly saves. Building and comms network still our biggest risk. Options considered with 06/07 budget bid. Risk Management monitored by Corporate Team. Resilience is being taken forward as part of IEG programme. A server has been installed at Moresby and will provide a location to save data from the Copeland Centre servers. A new telephone line is to be installed to provide an alternative route into the Copeland Centre telephone network. This work is targeted to be finished by 31/3/06. Recommend that full protection is established by spending £10k on a larger server at Moresby to completely mirror Copeland Centre servers. Would reduce reestablishment from days to hours.
20	2003/04	Audit Commission Report on E-Government	R7		High	Develop an Information Strategy.	Work has been done on property based information via GIS. There are insufficient resources to produce an Information Strategy.	S Borwick Head of Finance & Business Development	Finance & Business Development	31/3/05	NO Still within new target date	31/3/06	C Lloyd Business Development Manager	Severe staffing resource problems at present mean that any non-essential work is not being done. Recommend this is reviewed. Corporate decision needed. Links to electronic document management currently led by Democratic Services Manager. IT needs to be involved to provide infrastructure etc. but suggest as support.
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6	2003/04	Audit of PC's	2	1.4	P2	That another PC audit is carried out and tailored to look for inappropriate software. It must target as many computers as possible and, if any inappropriate software is found, it should be brought to the attention of the line manager in the department concerned, as well as being deleted from their PC.	As recommendation	P Crone Interim ICT Manager	Finance & Business Development	30/06/04 30/09/04	PART Still within new target date	30/4/06	P Crone ICT Team Leader	Revenues and Benefits PC's done as part of Revs & Bens Change programme. Resources not available to complete the exercise. IT currently locking down PC's and setting up common software. This includes the removal of any old or non-CBC software and prevents the users being able to load software without IT approval and logging. Windows 98 to be removed by 31/3/06. IT are now able to check software.
22	2003/04	Sundry Debtors	15	5.3	P2	That an amount is established under which the Exchequer Manager can write off roundings on debts without authorisation from the CFO.	As recommendation	M McDonald Chief Finance Officer	Finance & Business Development	30/04/04 30/09/04 31/3/05 31/5/05 30/9/05 30/11/05	NO	31/3/06	S Borwick Head of Finance & Business Development	To be incorporated in the review of Financial Regs. In progress but other work given priority. To be completed by March 2006.
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6	2004/05	Sundry Debtors	1	1.3	P1	A decision is made as to whether to further pursue the recovery of the Former Tenant Arrears, Benefit Overpayments (which were on the individual rent accounts at Transfer date) and Housing Private Works debts which are outstanding. If it is decided not to recover, then they should be written off.	The Benefit Overpayments (which were on the individual rent accounts at Transfer date) are starting to be looked at by the Overpayments Officer, Senior Benefit Officer and the Interim Benefits Manager. They are going to write off all the debts under £50. As they can't access the Housing Simdell system it is difficult to trace what period/s the amount relates to (If there was more than one overpayment and credits, they were all lumped together into one debt). So far £18,500 to be	R Keech Interim Benefits Manager J Lawson Senior Benefits Officer P Corkhill Overpayments Officer Customer Services	Finance & Business Development	10/12/04	PART Still within new target date	31/3/06	S Borwick Head of Finance & Business Development	All Sundry Debtor overpayments have been written off, with the exception of some of the Benefits Overpayments (which were on the individual rent accounts at transfer date) and some Former Tenant Arrears, as a recovery run was done and the bills sent out, which started some payments. Will allow a couple of months, then the remainder will be written off.
25	2004/05	Grant Claims - NNDR Returns			P2	The Local Taxation Manager is reminded of the need to document every calculation on the working papers.		Anne Spedding Local Taxation Manager Customer Services	Finance & Business Development	31/01/05 31/8/05 31/10/05	NO	From 1/2/06	J Piper Senior Financial Controls Officer	Responsibility for return completion moves to Finance & Business Development as from February 2006. Responsibility remains with Customer Services until NNDR 1 is due, at which point a training process will be undertaken as part of the transfer. This will include procedure notes.
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6	2004/05	Acquisition of Hardware & Software VFM	1	1.3	P2	The IT Strategy be reviewed and that all current documents are brought together in one comprehensive document that covers all aspects of IT. This document should be reviewed at least annually to ensure that the document is representative of the current policies being followed.	As recommendation A new draft E-Government and ICT Strategy has been produced but needs to be finalised.	S Borwick Head of Finance & Business Development	Finance & Business Development	31/12/04 31/7/05	NO Still within new target date	31/3/06	C Lloyd Business Development Manager	A new strategy will be written to pick up on developments in information computer technology and dealing with application within the Council. Target date of 31/3/06 for issue of draft strategy, then to go for consultation / approval by OSC and the Executive.
27	2004/05	Acquisition of Hardware & Software VFM	5	4.2	P2	a Post Implementation review be written in to the PID and Implementation Plan for a project so that adequate resources can be planned to undertake a review. A checklist should also be compiled of what is to be reviewed.	As recommendation. These are a part of the PRINCE2 methodology.	S Borwick Head of Finance & Business Development	Finance & Business Development	In place now. First post-implementation review will be completed by December 2004. 30/6/05 31/8/05	NO Still within new target date	31/3/06	C Lloyd Business Development Manager	All capital projects will be reviewed at the end of their implementation under revised project management arrangements which are being implemented. These reviews will be carried out by the appropriate project teams and reported to Corporate Team. In turn, Corporate Team is responsible to (and will report to) the Executive for delivery of the IEG Programme approved by them. Now that the Revenues & Benefits Project is implemented a review can undertaken. This has been delayed due to lack of resources. It will be undertaken by 30/3/06 and will be forwarded to Corporate Team. Other reviews to be dealt with by other Managers.
28	2004/05	Acquisition of Hardware & Software VFM	6	5.2	P2	Financial Regulations are amended to state that all ICT purchases must be approved by the ICT section, irrespective of the budget being used.	As recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	31/03/05 30/6/05 30/9/05 30/11/05	NO	31/1/06	S Borwick Head of Finance & Business Development	Delayed due to lack of resources and other priorities. Review has commenced and will incorporate CIPFA best practice. Memo to be sent out to all managers advising that software must be approved by IT and any installation agreed with IT to eliminate technical problems due to incompatibility. IT can and will monitor software held on servers and delete any unauthorised software.
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6	2004/05	Budget Process	1	1.2	P2	The procedure notes be developed for the preparation of the monthly management accounts once the trial balances have been downloaded from the FMS. These should include key responsibilities and a timetable for their preparation. Also, any additional items such as salary monitoring should be included in these procedure notes.	As recommendation	P Robson Accountant	Finance & Business Development	30/6/05 30/9/05 31/10/05	PART Still within new target date	31/1/06	P Robson Accountant	Procedures are in place but need expanding. A meeting is to be arranged in early January to complete.
35	2004/05	Compliance with CIPFA Code of Practice for Internal Audit in Local Government in the UK 2003	9	3.1.1 9.2.1	P1	Internal Audit needs to follow up the recommendation to introduce operational risk registers, review these risk registers and report on them to members.	If the audit establishment is increased by half a post, the audit plan can be expanded to include a review of whether business objectives have been met.	Audit Services Manager	Finance & Business Development	31/05/2004 31/12/05	PART	30/4/06	M Robinson Audit & Fraud Prevention Manager	New Auditor in post from 1/8/05 but then had a further full time vacancy. Completion of Risk Registers monitored as at June 2005. Omissions identified. Publication of 2005/06 Service Plans delayed due to delayed implementation of restructure. Additional work to be undertaken, once 2006/07 Service Plans have been published.
36	2004/05	Compliance with CIPFA Code of Practice for Internal Audit in Local Government in the UK 2003	12	6.1.3	P2	The Council needs to consider how best it can gain the required audit assurance that is needed for computer based risks.	This is in respect of specialist computer skills e.g. testing the resilience of the IT infrastructure.	Head of Finance & Business Development	Finance & Business Development	30/06/2005	PART	Report to Audit Sub Group Feb 2006	S Borwick Head of Finance & Business Development	IT Audit Strategy drafted 8/12/05. Options now considered and report drafted for Audit Sub Group 2006.
37	2004/05	Creditors	2	1.6	P2	That the flag for a disputed invoice be shown on the enquiry screen within the Creditors system to enable spot checks to be made.	As Recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	31/03/05 31/5/05 12/8/05 30/9/05	NO	Dependent upon evaluation of priorities	P Crone ICT Team Leader	Helpdesk form submitted to IT to request that the screen be amended. Re-submitted as original lost. IT to consider whether the work can be carried out, given other priorities and the planned replacement of the creditors system by Oct 2006.
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6	2004/05	Grant Claims - NNDR Returns			P2	The Local Taxation Manager complies comprehensive written procedures for completion of NNDR returns		Anne Spedding Local Taxation Manager	Finance & Business Development	31/01/05 31/8/05 31/10/05	NO	01/02/06	J Piper Senior Financial Controls Officer from Feb 06	Responsibility for return completion moves to Finance & Business Development as from February 2006. Responsibility remains with Customer Services until NNDR 1 is due, at which point a training process will be undertaken as part of the transfer. This will include procedures as part of the transfer.
41	2004/05	Salaries	8	7.6	P2	The Accountancy Services Manager ensures that there is more than one Accountancy Assistant trained and able to carry out the reconciliation.	Two people now trained. Intend to review in light of restructure and potential move of Payroll to Personnel.	S Borwick Head of Finance & Business Development	Finance & Business Development	30/4/05	NO Still within new target date	31/3/06	C Nicholson Accountancy Services Manager	Delays due to other work priorities and problem with staff resources. To be completed by target date.
42	2005/06	Corporate Governance 04/05	4	2 (c)	P2	B/fwd from 2003/04: That performance reports link performance / outputs with financial budgets / expenditure.	As Recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	30/9/04 30/9/05 31/12/05	PART	Following appointment of Policy Team Leader	S Borwick Head of Finance & Business Development	Need to tie up Service Planning with budgets and monitor as part of Performance Monitoring reports rather than as budget monitoring. Changes being introduced to performance monitoring for service performance reports to tie in with budget monitoring reports. This will be phase 1. Meeting 20/9/05. Further work required with Policy Team Leader when appointed.
58	2005/06	Corporate Governance 04/05	8	3 (e) 4(b)		That Financial Regulations be updated in line with Contract Standing Orders and the organisational restructure.	As Recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	Awaiting guidance 31/5/05 30/9/05 30/11/05	NO	31/03/06	S Borwick Head of Finance & Business Development	Following implementation of the restructure. Review has started and will incorporate CIPFA best practice. To be completed by March 2006.
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6	2004/05	Compliance with CIPFA Code of Practice for Internal Audit in Local Government in the UK 2003	5	1.3.1 1.3.2 1.3.3	P1	Any future transfer of functions needs to take audit considerations into account. This would include services to be delivered by partners. Where current arrangements do not make provision for access by internal audit, statements of assurance should be obtained from the external provider's auditors.	-	Head of Finance & Business Development and Head of Legal & Democratic Services	Finance & Business Development Legal & Democratic Services	30/06/05 31/12/05	PART	31/03/2006	Head of Finance & Business Development and Head of Legal & Democratic Services	Noted for future transfers e.g. Leisure Trust. The Trust proposal is on an open book accounting basis. Assurance Statement has been requested from Capita, re Valuation function, as at 13/10/05. Responded and details of requirements supplied. Statement of assurance not yet received. Reminder sent 4/1/06.
60	2004/05	Main Accounting System	8	6.2	P2	If second signatories for journals over £30,000 cannot be reinstated, Then independent spot checks are carried out and the copy of the journal checked be initialled and dated by the person carrying out the check.	All journals over £30,000 will be countersigned as the transactions are processed.	S Borwick Head of Finance and Business development	Finance and Business Development	As from 01/03/05 then reminder issued as from 1/11/05	PART	31/3/06	C Nicholson Accountancy Services Manager	Instruction given to all Accountancy staff to have all journals over £30,000 countersigned. However, out of 31 Journal entries of over £30,000 checked on 26/10/05 there was only 1 that had been countersigned and 1 had been initialled. With effect from 1/11/05, all journals over £30,000 will be countersigned. This has been actioned. The Accountancy Services Manager will also obtain a report of all journals over £30,000 to be reviewed and countersigned retrospectively. As at 4/1/06 report has been requested from IT but not yet received.
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6	2005/06	Corporate Governance 04/05	9	3 (m)	P2	B/Fwd from 2003/04: That protocols and codes of conduct are adopted to ensure that the implications for supporting community political leadership for the whole Council are acknowledged and resolved.	As Recommendation	M Jepson Head of Legal & Democratic Services	Legal & Democratic Development	31/3/06	Still within target date	31/3/06	M Jepson Head of Legal & Democratic Services	Established that Guidance to Members on Outside Bodies was last approved by Policy Monitoring Board 3/4/98. This will be reviewed and updated if necessary in line with the Good Governance Standard for Public Services.
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6	2005/06	Corporate Governance 04/05	13	4 (a)	P2	B/Fwd from 2003/04: Formalising the manner in which the Council considers external risks arising at other bodies that could be applicable to this Council.	As Recommendation	S Borwick Head of Finance & Business Development	Legal & Democratic Services	31/12/04 30/9/05 31/12/05	PART	28/02/06	M Jepson Head of Legal & Democratic Services & H Mitchell Head of Policy & Performance	The Monitoring Officer will monitor coverage of legal actions / risk issues at other bodies e.g. through professional journals or Local Government journals and will feed any relevant issues into the strategic or operational risk process, via Corporate Team. The Communications Manager will also feed into this process, through monitoring media coverage - particularly local issues which may not be covered in the national media. The Monitoring Officer will report on at least a quarterly basis to the Executive, highlighting any issues arising or to give an assurance that there are no issues of concern. Business Recovery Plan will reflect wider risks. Note that monitoring has taken place and issues are raised and addressed. However, no formal quarterly report to the Exec. Clarification to be sought from external auditor as to requirements.
63	2004/05	Statement on Internal Control	2	SIC Para 5	P1	The draft Disaster Recovery Plan should be developed into a Business Continuity Plan, be approved and tested.	As recommendation With Corporate Team involvement	S Borwick Head of Finance & Business Development	Legal & Democratic Services	31/3/06	NO (Still within target date)		M Jepson Head of Legal & Democratic Services	The Elections & Emergency Planning Manager has now been allocated the task of drafting the Business Continuity Plan. As at 6/12/05, a draft plan has been considered by Corporate Team. Now needs some detailed input from Heads of Service.
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6	2004/05	Sundry Debtors	9	3.2	P2	The section of the Sundry Debtors Handbook which deals with the wording of the invoices is extended to cover all types of invoices which are raised by all departments i.e. re Parking Season Tickets, Grants, Sweeper Hire and Abandoned Vehicle Removal.	Also note rec 16 re Parking Section	M Jewell Senior Legal Executive	Legal & Democratic Services	1/12/04 20/5/05	NO	31/3/06	M Jewell Senior Legal Services Officer	Further additions will be required following the 05/06 audit. Therefore, target date following completion of audit.
68	2004/05	Stores	20	12.3	P1	All employees are made aware of the Council's Contract Standing Orders and Financial Regulations.	As recommendation. Contract Standing Orders have recently been revised and training sessions will be held by 31/10/05. Financial Regulations are due to be revised and training sessions will be held once they have been approved.	M Jepson Head of Legal & Democratic Service S Borwick Head of Finance & Business Development	Legal & Democratic Services Finance & Business Development	31/10/05 31/8/05	PART	31/3/06	S Borwick Head of Finance & Business Development	M Jepson's action re Contract Standing Orders has been fully implemented. All employees received a copy of the revised Contract Standing Orders and training sessions have been held. Financial Regulations being updated but not yet formally approved as at 5/01/06.
69	2004/05	Stores	6	4.4	P1	In order to maintain adequate separation of duties between issuing and use of stock, that a revised store system is introduced for the Pest Control store so that the operatives no longer have keys to gain access to the store.	Not agreed. Not practical to implement, however, Pest Control Operatives need to have training in completion of stock records.	-	Leisure & Environmental Services	-	N/A	Depends on the re-location of fuel store	-	Not considered practical to implement yet. Chemicals store is due to be moved to be closer to the office and located in the same place. Once this happens a review of the store procedures and controls will be carried out. Timescale of move to be confirmed by Dave Mullen.
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6	2002/03	Environmental Health Income	5	1.12	P2	Fees for all contracts prior to 2001 are increased reasonably in line with the fees submitted to Improving and Protecting the Environment Policy Development Group on 5 February 2003. The customer should be contacted explaining the increase and confirming the benefits such as unlimited call out etc.	The older Service Agreements do not have a clause about increasing the fees. Therefore it is proposed that the older customers are offered new Service Agreements in line with the annually amended fee structure and offered the facility to pay by direct debit.	K Buck Senior EHO	Leisure & Environmental Services	01/07/03 31/12/03 30/09/05 31/1/06	NO	31/3/06	T Magean Open Spaces Manager	All contracts are being reviewed. Have concentrated on the domestic side of the service since taking over, but will now try to look at the Commercial side. All new contracts are being priced based on the level of service required, the amount of materials needed and the resources used. Will look at older contracts to try and bring them into line as soon as possible. Undertaking an analysis of the existing contracts for service delivery and if appropriate rate.
71	2002/03	Environmental Health Income	6	1.15	P2	A copy of the Service Agreement is kept on file and an annual pro forma is introduced, for each commercial contract, recording how many routine visits per contract and the date when the routine visit has been completed and by whom to ensure the customer is receiving the agreed service.	The MVM computer system has a diary date facility to flag up when routine visits are due and have been completed. Providing evidence of the number of routine visits undertaken per annum.	K Buck Senior EHO	Leisure & Environmental Services	31/08/03 31/12/03 31/03/04 30/9/05 31/3/06	PART	31/3/06	T Magean Open Spaces Manager	All new contracts will have the service level set out and what is required as part of the agreement. See comments above for R.5.
72	2002/03	Environmental Health Income	9	4.2	P2	The compilation of written procedures to cover all aspects of the Pest Control Service.	Agreed as recommendation. Note:- the introduction of the MVM computer system.	K Buck Senior EHO	Leisure & Environmental Services	31/12/03 31/03/04 30/9/05 31/1/06	PART	30/4/06	T Magean Open Spaces Manager	Procedures are being compiled at present following the transfer of the service to Parks. New risk assessments have been completed as well as H&S policies. Further procedures are continually being developed.
73	2003/04	Enforcement D.P.E	2	2.4	P2	That criteria for accepting late discounts are agreed with the Head of Amenity and Environmental Services whenever a late discount payment is accepted that the reason why is recorded.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04 To be arranged once a Manager is in post	NO	31/3/06	S Bishop Enforcement Manager In post from August 2005	Discount level accepted up to day 21 from day of issue and is checked daily when the transfer of payments is made between the two operating systems.
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6	2003/04	Enforcement D.P.E	10	3.19	P2	That the Enforcement and Technical Services Manager regularly reviews the outstanding PCN's on an age basis and actions any write-offs where appropriate.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04 To be arranged once a Manager is in post 31/12/05	NO	31/3/06	S Bishop Enforcement Manager In post from August 2005	Have a file full of cases on hold, where no owner details are known and no decision has been made as to write them off. Currently under review.
78	2003/04	Enforcement D.P.E	11	4.5	P2	That written procedures/guidelines should be compiled, which give the Technical Assistant broad guidelines as to what is a reasonable reason to write off. This is particularly important when there will be two different employees dealing with write offs. [Should use the same criteria as used by external appeals body. Could have additional ones e.g. extend observation time if someone is obviously having difficulty walking.]	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04 To be arranged once a Manager is in post	NO Still within new target date	31/3/06	S Bishop Enforcement Manager In post from August 2005	New system to be implemented by April 2006. Presently all write offs are agreed (prior to being written off) with the Enforcement Manager. Development of a more structured system/procedures to manage this will form part of the new system.
79	2003/04	Enforcement D.P.E	12	4.6	P1	That the Enforcement and Technical Services Manager carries out spot checks of the write offs and produces performance information on a quarterly basis of the percentage of write offs/cancellations.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04 To be arranged once a Manager is in post	NO Still within new target date	30/4/06	S Bishop Enforcement Manager In post from August 2005	No write offs are being actioned unless authorised by the Enforcement Manager. Until such time as that new hardware/software is bought in. Easier reporting suites will enable much greater control and review than what is presently completed due to poor systems.
80	2003/04	Enforcement D.P.E	14	5.3	P2	That more comprehensive statistics are maintained of the performance of each of the Enforcement Officers and that these are analysed to ensure that it is satisfactory by looking at the level of "invalid" cases.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/09/04 To be arranged once a Manager is in post 31/12/05	PART	31/3/06	S Bishop Enforcement Manager In post from August 2005	Pending implementation of new system. Developing performance indicators.
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6	2003/04	Enforcement D.P.E	16	6.2	P2	That documentary evidence is kept of the monthly check the Enforcement and Technical Services Manager carries out of the FMS income to the DPE computer system. Any differences should be investigated and reconciled.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/09/04 To be arranged once a Manager is in post 31/12/05	NO	31/3/06	S Bishop Enforcement Manager In post from August 2005	Pending implementation of new system.
83	2004/05	Stores	1	1.3	P2	The Parks Operations Officer compiles written procedures for the Stores system. These should define the procedures governing stores operation and the responsibilities of individual employees.	As recommendation	J Davies Parks Operations Officer	Leisure & Environmental Services	1/8/05	NO Still within new target date	Feb 2006	J Davies	Insufficient time to complete procedures.
84	2004/05	Stores	3	2.4	P2	The storeroom keys are no longer given out to the operatives to help themselves to the required item/s. The dedicated person (as mentioned in 2.3 above) should maintain custody of the keys at all times. They should obtain the item required from the store and give it to the operative and the operative should sign the stock sheet for receipt of the item.	As recommendation. As 2.3 above.	J Davies Parks Operations Officer	Leisure & Environmental Services	1/8/05	PART	Depends on the re-location of fuel store	J Davies	The only area which is not being controlled in this way is the Fuel which is located on the other side of the building, this is to be moved nearer the office base. Once this happens, more controls will be put into place. Compensatory measures are that each employee accessing the fuel sign the Fuel Stock sheet. Fuel deliveries in the summer are usually daily and in winter weekly. Any discrepancies would be quickly picked up.
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6	2004/05	Stores	7	5.2 6.5	P1	A full stock take is undertaken to establish the true quantities of all stock within the store and that where necessary, all stock sheets are adjusted accordingly, with the approval of the Parks & Open Spaces Manager. Bearing in mind the low value of stores held, this approval could be in the form of random spot checks.	As recommendation. Parks & Open Spaces Manager to carry out spot checks.	J Davies Parks Operations Officer	Leisure & Environmental Services	30/6/05	PART	further spot checks with effect from Dec 2005	J Davies	John has started with the parts stock take. The remaining stores will follow. Providing all is in order with the stock sheets and the stock take, the stock sheets will be initialled by the Operations Officer. Any discrepancies will be referred to the Open Spaces Manager. Not yet followed up.
86	2004/05	Stores	8	5.4	P2	In order to maintain the audit trail, the reference number of all receipts should be recorded on the stock sheets.	As recommendation	J Davies Parks Operations Officer	Leisure & Environmental Services	30/6/05	NO	With effect from Dec 05	J Davies	Delivery note numbers are to be logged on the stock sheets with effect from 5/12/05. Not yet followed up.
87	2004/05	Stores	9	5.6	P1	The Chainsaw and associated parts are added to the store system to ensure that all movements are recorded.	As recommendation. New store to be purchased and new systems to be implemented. Only dedicated officers have access.	J Davies Parks Operations Officer R Mellor Landscape Officer.	Leisure & Environmental Services	30/9/05	NO Still within new target date	Mar 06	J Davies	Currently building work/alterations being carried out at Moresby. Requested a dedicated store for such items. Budget bids have been placed. If successful then this will be implemented. Compensatory measure will set up a small lockup chainsaw parts store in the New Year
88	2004/05	Stores	11	5.1	P2	In order to maintain the audit trail, a note is made on the original order of the repair job and date	As recommendation. Numbered defect job sheets to be completed for all breakdowns of machinery. This number will be recorded on the original order.	J Davies Parks Operations Officer	Leisure & Environmental Services	31/7/05	PART	with effect from Dec 05	J davis	The order number is being recorded on the defect note, and with effect from Dec 05, the defect number is to be written on the order number. Not yet followed up.
89	2004/05	Stores	12	6.3	P1	Annual independent stock checks are introduced immediately to comply with Financial Regulations.	As recommendation	J Davies Parks Operations Officer	Leisure & Environmental Services	31/7/05	PART	With effect from Dec 2005 see section 7	J Davies	Annual stock checks have started with the parts Store being the 1st. This was done by the Waste Supervisor. Other stores to follow. Not yet followed up.
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6	2004/05	Stores	16	9.2	P2	There is a quarterly reconciliation of materials/chemicals usage with the work carried out. If resources are not available to do this, then spot checks should be carried out.	As recommendation. Pest Control job sheets to be amended to included quantity used. Chemicals – already monitored using the pesticide application records.	T Magean Open Spaces Manager	Leisure & Environmental Services	31/7/05	NO	Awaiting new chemicals store	T Magean	A new proposed purpose build chemical store is being planned - no timescale yet. Once this has been put in place the store system will be reviewed as part of the overall review of procedures.
91	2004/05	Sundry Debtors	14	4.7	P2	All events should be invoiced and paid for 1 month before the event takes place. A payment on account should be made in respect of refreshments / bar.	Many bookings are made at short notice. Payment 1 month in advance will not always be possible, but agree that rules could be changed to insist on payment in advance. Because of rule change requirements this may take up to a year to implement. Additional difficulty lies in any extras that are added to requirements. Advance invoicing may create additional administration for a stretched staff.	P Sutton Senior Leisure Facilities Manager	Leisure & Environmental Services	To be implemented on a trial basis from April 2005. Noting that some bookings have been made on current terms and conditions and this may not take full effect until November 2005.	NO	With effect from Dec 2005	P Sutton Senior Leisure Facilities Manager	As at November 2005, invoices were still being produced after the event had taken place. In December 2005, the Head of Finance and Business Development issued new instructions that payment must be made in advance where possible. Where this is not possible, invoices must be raised promptly. Further follow ups required.
92	2004/05	Wages	5	2.7	P2	The Waste Services Manager investigates and monitors the sick situation.	As recommendation	J Carrol Waste Services Manager	Policy & Performance	28/2/05	NO Still within new target date	30/5/06	H Mitchell Head of Policy & Performance	Training sessions to be given to all managers and supervisors by outside consultant, this will include 1 day of absence management training.
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6	2002/03	Sickness Control	1	1.4	P2	That the Managers of the departments keep full records of all sickness absence of their employees and, if the period of absence either exceeds 20 consecutive days or aggregated sickness exceeds 20 working days in any 12 month period, then detailed notes should be retained of all contact made with those employees. This should include records of return to work interviews.	As rec.	L Gleed Human Resources Manager	Policy & Performance	11/06/04	PART	31/05/06	L Gleed Human Resources Manager as lead officer	Spot check in May 2004. Records are still inconsistent across departments. This would be helped by corporate access to the Personnel Works Administration System to record sickness / obtain management information. This is being considered. This issue will be progressed following the integration of personnel and payroll functions (June 2005). The new Health & Safety Officer will also give guidance and support to Managers and a Management Development programme (1st phase beginning January 2006) will include training to improve these skills.
94	2003/04	Flexi-time	1	1.2	P2	We recommend that the current Flexible Working Hours Scheme is revised and updated and it should include rules for part-time employees.	As recommendation	L Gleed Personnel Manager	Policy & Performance	31/10/2003 31/8/04 31/5/05 31/8/05	NO	Pending review of staff benefits	H Mitchell Head of Policy & Performance	The operation of the flexi time scheme is under consideration by Corporate Team. Amendments will be proposed in due course.
95	2003/04	Flexi-time	3	1.7	P2	We recommend that a procedure is written for all those members of staff who work Time in Lieu. This should include how to claim the hours, a standard card for recording the hours and that the total hours claimed in one day should not exceed 7 hours 5 minutes.	As recommendation	L Gleed Personnel Manager	Policy & Performance	30/10/2003 31/8/04 31/5/05 30/6/05 31/12/05	PART	31/03/06	L Gleed Human Resources Manager	Draft policy considered by JCSP.
96	2003/04	Gifts/ Hospitality/ Interests	2	1.7	P1	That the Personnel Manager ensures an updated list of politically restricted posts is compiled and passed to the Chief Legal Officer and the list is updated on an annual basis.	As recommendation	L Gleed Personnel Manager	Policy & Performance	30/09/03 31/12/04 31/3/05 30/6/09 30/9/05 31/12/05	NO	31/03/06	L Gleed Human Resources Manager	To be reviewed once the Corporate Restructure is completed. Completion of this item was delayed by slippage in the restructure project.
97	2003/04	Gifts/ Hospitality/ Interests	2	1.7	P1	That the Personnel Manager ensures an updated list of politically restricted posts is compiled and passed to the Chief Legal Officer and the list is updated on an annual basis.	As recommendation	L Gleed Personnel Manager	Policy & Performance	30/09/03 31/12/04 31/3/05 30/6/09 30/9/05 31/12/05	NO	31/03/06	L Gleed Human Resources Manager	To be reviewed once the Corporate Restructure is completed. Completion of this item was delayed by slippage in the restructure project.

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6	2004/05	Statement on Internal Control	3	SIC Para 5	P1	A corporate resource plan should co-ordinate the resources needed for key projects to ensure there is the capacity to deliver to timescale.	As recommendation With Corporate Team involvement	H Mitchell Head of Policy & Performance	Policy & Performance	31/3/06	NO (Still within target date)		H Mitchell Head of Policy & Performance	Work to develop the Workforce Plan during 2005/06 will help with gathering information for this.
100	2004/05	Statement on Internal Control	8	SIC Para 5	P2	A central record of employee and member training undertaken should be maintained to monitor progress against the Corporate Training Plan.	As recommendation	H Mitchell Head of Policy & Performance	Policy & Performance	31/12/05	PART Still within new target date	30/3/06	H Mitchell Head of Policy & Performance	Information to be gathered during preparation for Workforce Planning.
101	2004/05	Wages	9	3.4	P2	the Exchequer Department should carry out random sample checks of figures in all IT reports in particular those that are produced to show errors in calculations to ensure the accuracy of the reports.	As recommendation, however, there won't be any back pay until 2006.	N Scott Payroll Officer	Policy & Performance	Will check when the next back pay to be paid – 2006.	Still within target date	31/12/06	L Gleed Human Resources Manager	Salary increase for 2005/06 agreed as part of a 2 year settlement, therefore no back pay needed. Will check when the next back pay to be paid – 2006.
102	2004/05	Wages	9	3.4	P2	the Exchequer Department should carry out random sample checks of figures in all IT reports in particular those that are produced to show errors in calculations to ensure the accuracy of the reports.	As recommendation, however, there won't be any back pay until 2006.	N Scott Payroll Officer	Policy & Performance	Will check when the next back pay to be paid – 2006.	Still within target date	31/12/06	L Gleed Human Resources Manager	Salary increase for 2005/06 agreed as part of a 2 year settlement, therefore no back pay needed. Will check when the next back pay to be paid – 2006.
103	2005/06	Corporate Governance 04/05	1	1 (d)	P2	That the draft Communications Strategy is revised in line with the Improvement Plan arising from the Best Value Review of Communications.	As Recommendation	Communications Manager [Still to be appointed as at 21/4/05]	Policy & Performance	30/11/05 31/12/05	NO	31/3/06	M Stevenson Communication Manager	Work underway and being monitored by Improvement Board.
104	2005/06	Corporate Governance 04/05	6	3 (a)	P2	B/fwd from 2003/04: That, once feedback from the national consultation has been published, the Employee Code of Conduct should be updated.	As Recommendation	L Gleed Personnel Manager	Policy & Performance	31/5/05 31/12/05	NO	31/3/06	L Gleed Human Resources Manager	Considered by JCSP 27 October 2005. Draft out for consultation with Management Group December 2005.
105	2005/06	Corporate Governance 04/05	14	4 (d)	P2	B/Fwd from 2003/04: There should be independent spot checks to validate performance data.	As Recommendation	H Mitchell Head of Policy & Performance	Policy & Performance	31/3/06	Still within target date	31/3/06	H Mitchell Head of Policy & Performance	Would need to establish effect on workload. When revised Performance Management Framework approved can consider resources available.

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6	2002/03	Renovation Grants	30	9.4	P2	That the Senior Environmental Health Officer inspects 10% of all grant claims as a random independent check.	As recommendation	K Buck Senior EHO	Regeneration	With effect from 30/06/02, 31/03/03 31/05/03 30/09/03 31/03/04	NO	??	D McAdam, Housing Policy Manager	There is no suitably trained member of staff within the section to do the quality checks. Not able to give a target date until this is addressed. The above situation remains and is not addressed by the restructure. There is an additional issue that existing work carried out by environmental health on a temporary basis (previously carried out by K Buck) will no longer be done from 1 June 2005. Suggest arbitration by the Chief Executive is required on this and other matters as they will otherwise remain unresolved.

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