






Audit Services Monitoring Report: 3<sup>rd</sup> Quarter 2007/08


## Audit Recommendations



**Report Author:** Audit Manager  
**Report Type:** Action Report  
**Generated on:** 14 January 2008




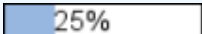




Action Status	
	Completed
	Assigned; In Progress
	Unassigned; Check Progress; Not Started
	Overdue
	Cancelled

Parent Code & Title: **AR-C Corporate**



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C1 Develop a comprehensive business continuity plan.	Chief Executive	<div><div>60%</div></div>	30/09/2007	Annual Audit Letter March 2007	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.


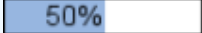




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C2 Ensure the MTFS and Corporate Plan are further developed to provide clarity on the links to other key strategies and plans such as HR, workforce development, IT and stakeholder priorities, including the evaluation of the impact on users.	Finance & Business Development Head of	<div><div>75%</div></div>	30/09/2007	Annual Audit Letter March 2007	Business Continuity exercise planned for 28/2/08.
	AR-C3 Further develop financial management and performance information to evaluate the quality and accessibility of services, to inform and generate a faster rate of improvement overall and be clear about targets for improvements in under-performing areas.	Chief Executive	<div><div>0%</div></div>	31/12/2007	Annual Audit Letter March 2007	Interim Head of Finance & Business Development to complete the MTFS and submit it to the Executive for approval


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	AR-C4 Corporate Team agree 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.	Chief Executive		31/10/2007	Cash Receipting	Corporate exercise has been carried out to identify service requirements. Corporate priorities and technical solutions to be developed at the next stage.
	AR-C6 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.
	AR-C7 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	Revised guidance issued 3 & 10 July 2007. Reminder email sent 13 July.

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



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS1 That system access is reviewed to ensure that only the Recovery Team Leader and her deputy can post write-offs.	Revenues & Benefits Manager	<div><div>0%</div></div>	30/08/2007	Benefits	Not yet reviewed.
	AR-CS7 That verbal instructions be given to all cashiers on the appropriate action to take in the event of a raid. Written procedures should then be updated to include this issue.	Customer Services Manager	<div><div>95%</div></div>	31/12/2006	Cash Receipting	Given the front facing service is to be discontinued the amount of cash held at area offices will be almost nil and cash at Whitehaven will reduce massively. Once we are operating without the front facing facilities procedures should be written at this time as there is not sufficient info at present to be able to do this. Suggest defer until June 2008. Verbal instructions given to all cashiers. Corporate raid procedures being investigated at present





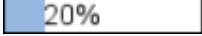
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	AR-CS11 That all copies of the Buildings Notifications are filed and kept in date order.	Revenues & Benefits Manager		30/09/2006	Council Tax	Revised target date of "Ongoing", due to higher priorities.
	AR-CS17 Written procedures are drawn up if these are required to supplement the Academy manual. These could include checklists for registering an account/ carrying out amendments, routines for obtaining management reports and carrying out reconciliations.	Revenues & Benefits Manager		31/10/2007	Council Tax	
	AR-CS20 That access rights to the NNDR module be reviewed to ensure separation of duties be maintained between the Account Registration and the Recovery teams.	Revenues & Benefits Manager		30/06/2007	NNDR 2006/07	There may be a problem separating permissions on the NNDR module. This will be raised at the next meeting with the Academy Account Manager.

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	AR-CS26 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	0%	30/09/2007	Sundry Debtors	Further system training scheduled for January 2008. The updated debtor handbook can then be finalized and further end-user training be given.




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



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD1 That performance reports link performance / outputs with financial budgets / expenditure.	Finance & Business Development Head of	<div><div>70%</div></div>	30/09/2004	Corporate Governance 04/05	Financial Planning Guidance has been issued as part of a new process for the 2008/09 budget build, based on corporate priorities and outputs. New budget monitoring procedure from end of Sept. 2007 include expenditure projections to year end. Further developments to continue. Service Plans for 2007/08 now include resource planning.
	AR-FBD3 That formal training sessions should be given on the Security Policy	Business Development Manager	<div><div>0%</div></div>	30/12/2007	IT Network controls	Propose presentation to Management Group and an item in Team Brief by 31/1/08. Also a Members' awareness session.

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	AR-FBD7 That the system is amended to enforce password security of being a minimum length of 6 characters and be a mixture of symbols, numbers and letters.	Business Development Manager		31/10/2007	IT Network Controls	Staff are required to change passwords and with a minimum length of 6 characters. Also affects remote access to secure portal. Further training for staff required before introducing a more complex password. A phased introduction caused access problems.
	AR-FBD10 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.	Business Development Manager	50%	31/12/2007	IT Network Controls	Work in progress. A generic risk assessment has been done. Further work to be undertaken.
	AR-FBD12 That an Information Incident Reporting Policy should be established and appropriate procedures written to cover network and other security incidents.	Business Development Manager		30/06/2007	IT Network Controls	To be done by 31/03/08.





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	AR-FBD15 That assurances should be obtained from the users that remote access is controlled by the Revenue and Benefits access administrator, and that Academy only have access to the system on 'needs to access' basis	Business Development Manager	<div><div>50%</div></div>	30/06/2007	IT Network Controls	Revised target date 30/11/07. Capita is sole external provider requiring access - administrator has confirmed but this has not been checked or audited.
	AR-FBD16 Timetable for the completion and approval of a Disaster Recovery Plan. This is to include the network in respect of servers, communication links, personnel, critical stationery and the requirement of users, etc. The plan needs to be tested.	Finance & Business Development Head of	50%	31/03/2007	IT Network Controls	Revised target date 31/03/08. Corporate approach adopted. Technical solutions will then be provided.
	AR-FBD17 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	<div><div>75%</div></div>	30/06/2007	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,






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	AR-FBD19 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	0%	30/06/2007	Loans and Investments	needs to be formally approved by the Head of Finance & Business Development. No further progress as at 31/12/07, due to lack of staffing resources.  No further progress, due to lack of staff resources. The Manual is yet to be finalized and the Register will then be completed.
	AR-FBD20 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-FBD21 Review of the risks involved within the administration of TM, to be included either	Accountancy Services Manager	10%	30/06/2007	Loans and Investments	This has been reviewed as part of the Reserves Strategy. No further progress in including


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	<p>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.</p> <p>AR-FBD23 Reconciliations should be performed &amp; 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 &amp; the review should take place, within 2 wks of that date</p>	Accountancy Services Manager	50%	30/06/2007	Loans and Investments	<p>in the Treasury Management Manual.</p> <p>As at 31/12/07, reconciliations were completed to 30/9/07. Revised plan is to be fully complete at the end of the financial year.</p>
	<p>AR-FBD28 Once the procurement officer is in place, obtain feedback from this officer in line with the Excellence model and ensure appropriate training and appraisal is carried out.</p>	Business Development Manager	40%	30/12/2007	VFM Procurement	<p>Checked with previous procurement officer and strategy reviewed and issued. Post currently vacant. Bid has been submitted for 2008/09.</p>

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


Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD2 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	<div><div></div></div> 0%	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-LD5 That the management information available from the LALPAC system is evaluated, once the system has been upgraded. If appropriate, reports could be run off on a weekly basis for management review or upon the manager's request.	Legal Services Manager	<div><div></div></div> 10%	17/12/2007	Liquor Licensing	Revised target date of 31/03/08. Demonstration of what information can be produced by the Lalpac software was to be made November/early December 2007. This has been delayed – now expected February 2008. Following on from that demonstration the information produced will be evaluated.

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	AR-LD6 That, to ensure awareness of all aspects of the Data Protection requirements, all Licensing staff should attend a Data Protection training session.	Legal Services Manager		28/11/2007	Liquor Licensing	Revised target date of 31/12/08. No further data protection training planned until late 2008 by Head of Legal and Democratic Services. Three out of five staff trained as at 31/08/07.
	AR-LD7 That diary dates for action are automatically generated as a report from the LALPAC system, once this facility is available and has been evaluated.	Legal Services Manager		19/12/2007	Liquor Licensing	Revised target date of 31/03/08. New software to be evaluated with Lalpac who were to provide demonstration in Nov/Dev 07. Demonstration deferred until February 2008.
	AR-LD8 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	75%	30/09/2007	Sundry Debtors	Revised target date of 31/03/08. Discussions still ongoing between the Legal and Revenue sections as to the procedures to be used in debt recovery. Awaiting further system training in January 2008 before procedures can be finalized.

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	AR-LD10 That all staff involved in the raising and recovery of Sundry Debts are given a copy of the Sundry Debtors Handbook.	Legal Services Manager	<div><div>0%</div></div>	30/10/2007	Sundry Debtors	Revised target date of 23/10/08. Handbook will be distributed once finalized.


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

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LES2 Implement actions identified for the Charter for the Bereaved	Open Spaces Manager	<div><div style="width: 75%;">75%</div></div>	30/12/2007	Bereavement Services	Some of the actions identified within the charter for the Bereaved are dependent on the opening of the cemetery extension at Whitehaven cemetery, - ie provision of green and ethnic burials. cemetery is due for formal opening early December 2007

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




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP8 procedure notes are introduced for all business critical systems	HR Manager	<div><div>45%</div></div>	31/08/2006	Annual audit Letter	Progress being made. Various sections now complete Revised target date of 31/3/08.







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

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R1 Planning quality of service	Development Services Manager	<div><div>75%</div></div>	30/09/2006	Performance against the planning quality of service checklist is in the worst quartile in 2004/05.	Progressing well. Service improvements identified and implemented with assistance from PIT. Officer interviews by Addisons on behalf of the Planning Advisory Service were carried out in December – awaiting final report. 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.
	AR-R3 That written procedures should be updated in line with current practice and revised legislation. The updated procedures should include the payment process.	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2006	Disabled Facilities Grants	Anchor Housing Association are now handling applications on behalf of the Council.

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	AR-R4 That the official application form for DFG's should be revised in line with SI 2003 No. 2707.	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2007	Disabled Facilities Grants	
	AR-R5 Revise the DFG application form to add the warning "Information provided will be checked thoroughly & may be shared with other organisations handling public funds in order to prevent & detect fraud" Applicants should be required to sign to confirm.	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2007	Disabled Facilities Grants	
	AR-R6 That, once an Admin Support Assistant has been recruited to fill the current vacancy, further training on the M3 system should be arranged to obtain management reports.	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2007	Disabled Facilities Grants	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R7 2006/07 approvals be reviewed to identify if there are any cases where a means test should have been carried out in respect of those in receipt of CT Benefit or HB (where those applicants were not also in receipt of IS, J SA or Pension Guarantee Credit).	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2007	Disabled Facilities Grants	
	AR-R8 That any changes to the budget "split" for grants is notified to the Senior Accountancy Officer to enable accurate budget monitoring and reporting.	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2007	Disabled Facilities Grant	
	AR-R9 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.	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2007	Disabled Facilities Grants	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R10 That the services actually provided in each case be considered, before the standard charge is applied when the works have been completed and payment is due.	Regeneration Strategy Manager	<div><div>0%</div></div>	30/09/2007	Disabled Facilities Grants	