

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
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. Dedicated training sessions are to be provided for Revenues & Benefits staff. Data Protection Requirements will be added to the Desk Aids checklist.
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	30/9/06	J Salt Head of Customer Services	Software implemented to make VF possible. However, will not be compliant until 2006/07. There has been a successful bid for DWP funding to implement this.
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 31/3/06	NO	31/10/06	K Corby Revenues and Benefits Manager	RBS Team Leader (A Spedding) currently inputting and balancing so recommend a monthly report to Revenues and Benefits Manager for spot checking. Supervisory spot checks being considered.
2005/06	Cash Receipting 05/06	2	2.2	P2	cashiers attend any future data protection training that the Council offers.	As recommendation. Training need to be identified as part of staff development interviews.	P Wadsworth Customer Services Manager	Customer Services	30/6/06	Still within target date	-	-	Still within date

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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 30/4/06	PART	30/9/06	C Lloyd Business Development Manager	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 has now been fully replaced by Windows XP and all machines will be on new domain by end of July 2006. Software has been installed on machines with first audit planned for September 2006.
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.
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 31/3/06	NO	14/5/06 for issue of draft strategy 30/11/06 for consultation and approval	C Lloyd Business Development Manager	A comprehensive new strategy will be written to pick up on developments in information computer technology and dealing with application within the Council. Draft strategy to be issued early May 2006, with some 6 months consultation and approval process.

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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 31/3/06	NO	30/06/06 for templates to be in place 30/09/06 for review of Revenues & Benefits project	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. Other reviews to be dealt with by other Managers. Use of Business Plans to be introduced. No-one is designated to "hold" the PID template - it is recommended that this is held within a procurement centre on the website for all to use, with the review stage highlighted and a review/lessons learned template made available. A review of the Revenues & Benefits Project will be undertaken prior to end of September 2006, so long as resources are available, and it will be forwarded to Corporate Team.
2004/05	Audit Commission Interim Report on Copeland Borough Council	R12		P1	Ensure the procurement officer has the means to monitor disaggregated orders placed with suppliers to enable identification of any potential non-compliance with standing orders.	Once in post	S Borwick Head of Finance & Business Development	Finance & Business Development	When in post	NO	Target - post filled by 31/05/06	C Lloyd Business Development Manager	Activity can't be resourced at the moment. No suitable applicants received. Recruitment agencies have been tried along with the Cumbria Procurement Group who is looking at the option of sharing a position. Bringing in a Consultant has also been considered although this would use up the budget much quicker.

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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 31/1/06	PART	31/7/06	P Robson Accountant	Procedures are drafted and have been discussed at Seniors' meeting as a first draft. Need to be refined and cleared by Accountancy Services Manager.
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 30/4/06	PART	31/7/06	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. Long term sickness absence of Senior Auditor prevented meeting April 2006 target date.
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 1/2/06	NO	On completion of NNDR 3 in 2006	J Piper Senior Financial Controls Officer from Feb 06	Responsibility for return completion moved to Finance & Business Development as from February 2006. Training process undertaken as part of the transfer. Procedures will be written when NNDR 3 claim completed.
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 31/3/06	PART	On recruitment of post	C Nicholson Accountancy Services Manager	Recommendation was implemented and 2 staff trained. However, 1 of these has resigned as at 21/4/06 so this issue will have to be addressed again.

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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. [In post April 2006]
2005/06	Creditors 05/06	8	3.7	P2	the officer responsible for opening returned cheques (i.e. opening the post) should be separate from the officer responsible for raising creditors on the creditors system.	2 separate officers ill be rotated on opening the post.	C Nicholson Accountancy Services Manager	Finance & Business Development	With effect from 21/11/05 30/4/06	NO	31/7/06	C Nicholson Accountancy Services Manager	Not implemented. Rota to be arranged. First priority is completion of Final Accounts
2005/06	Creditors 05/06	10	5.3	P2	all listings are checked and signed re BACS payments over £20,000, along with the corresponding invoices, prior to the BACS run being approved.	Agreed	C Nicholson Accountancy Services Manager	Finance & Business Development	With effect from 21/11/05 31/3/06	PART	Will be checked at next audit	Steph Acquah	The frequency of amounts over the £20,000 being paid by BACS is much less than cheques, the file was checked and 4 amounts over the limit had not been signed.
2005/06	Creditors 05/06	14	9.3	P2	if staffing resources do not allow regular supervisory checks, then supervisory spot checks should be made on an ad hoc basis to ensure that transactions have been authorised, processing procedures have been followed and reconciliations have been completed.	Supervisory checks are now carried out to establish competence. This will then be followed by random spot checks. Will be discussed at the next Seniors' meeting.	C Nicholson Accountancy Services Manager	Finance & Business Development	30/11/05	PART	31/7/06	Ann Fisher	Not implemented, doing spot checks on authorised signatories, but not on listings and reconciliations.

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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	PART	Following consultation	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.
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 28/2/06	PART	30/06/06	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 Executive has yet been made.

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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.	M Jepson Head of Legal & Democratic Service	Legal & Democratic Services	31/10/05	PART	31/8/06	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 are due to be revised and training sessions will be held once they have been approved.	S Borwick Head of Finance & Business Development	Finance & Business Development	31/8/05				Financial Regulations have been revised and approved by the Executive but not yet formally approved by Full Council as at 4/5/05. Training will follow Council approval
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 were still inconsistent across departments. This will be helped by corporate access to the Personnel Works Administration System to record sickness / obtain management information. This is to be introduced. The new Health & Safety Officer will also give guidance and support to Managers. The Management Development programme (1st phase was in January 2006, 2nd in March 2006, 3rd phase to be May/June 2006) also includes training to improve these skills.
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	To be included in the review of HR policies.

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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 31/3/06	NO	31/05/06	L Gleed Human Resources Manager	Completion of this item was delayed by slippage in the restructure project, then by urgent work required for the transfer of staff to the Leisure Trust. To be consulted in late April.
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	30/9/06	H Mitchell Head of Policy & Performance	Work to develop the Workforce Plan during 2005/06 will help with gathering information for this.
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 30/3/06	PART	30/6/06	H Mitchell Head of Policy & Performance	Members and Managers information collected. PWA system will facilitate this. Draft plan in preparation.
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 31/3/06	PART	31/5/06	M Stevenson Communication Manager	Communications Strategy approved in principle by Improvement Board 22/3/06. Further consultation needed. To be in place by end of May.

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2004/05	The Beacon Museum Collection	1	1.2	P1	That there be a full stock check undertaken, and that this is regularly reviewed, at a maximum period of 2 years.	As recommendation	Sue Palmer Beacon & Tourism Services Manager	Regeneration	31/03/06	PART	30/6/06	Sue Palmer Beacon & Tourism Services Manager	As at 11th April a huge amount of work has been put in on the inventory, a process which usually takes 2.5years was started in June 05 and is 95% completed. The timetable for completion has been adhered to with the exception of the Social History section (which is the biggest) and 85% of this has been completed. If the Beacon had been closed towards the end of 2005 for refurbishment then the target date would have been met. A new target date was set for completion of end June 06.
2004/05	The Beacon Museum Collection	3	1.5	P2	That checks be made on the most valuable items (as per the valuation report) on a monthly basis, with all items to be covered over a period of 1 year.	As recommendation	Sue Palmer Beacon & Tourism Services Manager	Regeneration	01/04/05	PART	With effect from 01/07/06	Sue Palmer Beacon & Tourism Services Manager	Due to the full inventory taking place, the majority of the most valuable items have been checked. Any valuable items on the premises are checked daily. Once the inventory is completed (target 30/6/06) then those items on the valuation report will be checked on a rolling monthly basis.
2004/05	The Beacon Museum Collection	4	2.2	P2	That when the next valuation report is prepared that the Beacon Manager ensures that the company undertaking the valuation includes all asset references in their final report.	As recommendation Will try to arrange valuation to coincide with possible Beacon Refurbishment due for end of 2005.	Sue Palmer Beacon & Tourism Services Manager	Regeneration	31/10/05 31/5/06	NO	31/10/06	Sue Palmer Beacon & Tourism Services Manager	The next valuation is planned to take place after the inventory is completed end June 06. The valuers (Chesters) will be required in July 06 (prior to the refurbishment in October 06) as some of the larger items will be sent away for cleaning and these will need to be valued prior to removal. Sue is thinking about the best format for the valuation report ie. location or reference number etc. If Chesters could provide the report in electronic format, then it may be possible to sort the items by different fields