

**AUDIT SERVICES MONITORING REPORT: SECOND QUARTER 2008/09**

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**1.0 AUDIT WORK IN THE SECOND QUARTER 2008/09**

**1.1 Final reports issued**

- Renovation Grants 2008/09 [2007/08 Grant completions]
- The Beacon Museum Collection 2008/09
- IT Arrangements for Business Continuity 2008/09

**1.2 Issues arising**

The key recommendations are given in Appendix A.

The main issues related to:

**RENOVATION GRANTS 2008/09**

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

**THE BEACON MUSEUM COLLECTION 2008/09**

- The Collection Management Policy & Procedures document was in line with Audit Commission guidelines and had been reviewed and updated in 2007.

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- There were good controls in place for the maintenance and control of all items in the Beacon Museum Collection. All items within our sample could be located and they were accurately recorded. There was an effective security system in place.
- The valuation report of the most desirable items was found to be in order.
- However, the insurance cover on the 'All Risks' Policy stated that no single item should be valued at over £125,000. We found that two items in the collection were valued at £150,000. The Senior Accountancy Officer was notified of this and the policy has now been amended to ensure that these items are adequately insured.

## IT ARRANGEMENTS FOR BUSINESS CONTINUITY 2008/09

The main areas for improvement related to:

- Establishing overall responsibility for the IT Disaster Recovery Plan project and committing a member of staff or external consultant to complete the plan.
- Expanding the scope of the existing IT Disaster Recovery Plan from core IT servers and systems to a complete recovery plan, with provision of a step-by-step guide for the orderly and timely recovery of an IT disaster.
- Reviewing and strengthening the security controls at the Moresby Parks site, and in particular the chiller unit facilities.
- Preparing disaster recovery arrangements for Academy and Northgate systems [Benefits, Council Tax and Non Domestic Rates systems].
- The documenting of manual procedures for system users while the IT application is unavailable.
- The scheduling of tests for system restores, the IT Disaster Recovery Plan and the local Business Continuity Plans;

### 1.3 Follow-up audits

A running progress report is kept of all Priority 1 and 2 recommendations outstanding. All outstanding audit recommendations, including all recommendations made in reports issued in this quarter, are now input on to the Covalent System performance software. This will streamline the monitoring process. All those key recommendations still outstanding, with a target date up to 30 September 2008, are detailed at Appendix B.

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**1.4 Issues arising from outstanding recommendations**

- Managers are now completing their own progress on the Covalent System, with audit carrying out "reality checks", particularly on the main systems which are audited on an annual basis.
- A number of long-standing recommendations have been implemented since we reported last quarter. However, there has been little progress on the Finance department recommendations, as priority has been given to work on closure of the Accounts and the 2 Accountants posts are still vacant.

**2.0 EXTERNAL AUDIT**

- 2.1 There have been no external audit reports issued in this quarter.

**3.0 INTERNAL AUDIT PERFORMANCE AGAINST AUDIT PLAN**

- 3.1 We achieved 45% of planned audit work as at 30 September 2008, compared to the target of 90%. A summary of the audit performance measures for the first quarter is attached at Appendix C. The significant slippage against plan has been caused by the Audit Manager acting up as Head of Finance for the whole of the 2<sup>nd</sup> quarter and by the remaining audit staff carrying out detailed testing relating to the closure of the 2007/08 Accounts. The Audit Manager will ensure that any transactions she has authorized as acting Head of Finance will be audited by another auditor. The work of the other auditors will not compromise audit independence, as their work on the final accounts related to 2007/08 transactions. Future systems work will be on the 2008/09 transactions.

**4.0 STAFFING ISSUES**

- 4.1 The Audit Manager is back in post as from 13 October and all other audit posts are filled. However, assistance will continue to be given to the Accountancy section until the final accounts work for 2006/07 and 2007/08 is completed. This is expected to be until the beginning of November.

**5.0 OTHER AUDIT WORK**

- 5.1 Work has also been undertaken on:
- Beacon – Cash & Banking
  - Training Expenses
  - Cash Receipting

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**6.0 CONCLUSION AND RECOMMENDATION**

6.1 There has been significant slippage against the audit plan due to problems with closing the 2006/07 and 2007/08 Accounts and the Accountancy staff vacancies. Once the Accounts are submitted to the external auditor, audit work detailed at 5.1 above will be completed and work will then be concentrated on the main financial systems for the rest of the financial year.

6.2 It is recommended that Members note this report.

**List of Appendices:** Appendix A – Key Findings  
Appendix B – Outstanding Key Recommendations  
Appendix C – Performance Indicators

**Background papers:** None

**Consultees:** Corporate Team  
Management Group [on Appendix B]

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

**P1 & P2 AUDIT RECOMMENDATIONS ONLY**

**RENOVATION GRANTS 2008/09 [2007/08 Grant Completions]**

- (P2) That written procedures and standard documentation relating to Renovation Grants are updated. The application form should include the statement that all information provided could be shared with other organisations handling public funds to prevent and detect fraud.  
**[Procedures in progress].**
- (P2) That revised procedures should also consider higher levels of checks against high risk groups, such as the self-employed.  
**[A similar questionnaire to that used for the assessment of Benefits will be used for self-employed applicants. (Rarely receive applications from the self-employed)].**
- (P2) That procedures should also refer to the requirements of the Data Protection Act, as applicants are providing sensitive data in regard to financial circumstances and there may be copies of bank statements and payslips on the files.
- (P2) That the team leader also maintains a register of declaration of interests and spot checks that these officers are not involved in the processing of those grants.
- (P2) That the date the grant application, and supporting documentation, is received is recorded on the monitoring spreadsheet, along with the current practice of recording the date of approval. This would then provide management with performance information.  
**[Extra column to be added to monitoring spreadsheet].**
- (P2) That documentary proof of benefit received is placed on the file – either a confirmation signed by the Benefits Officer or a copy of a Benefits award letter, for example.  
**[Not agreed. Action would delay processing of application. Agreed to note telephone confirmation date and which department supplied the information].**
- (P2) That a check is made that data used in the means test matches the evidence supplied and that a copy of the means test is placed on the applicant's file.
- (P2) That a checklist is drawn up of necessary supporting documentation.

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

- (P2) That original and official documents are requested and copied in respect of all income, expenditure and capital. If it is a bank statement then it should show activity of at least the previous month.
- (P2) That all supporting documentation should be examined to identify that it is original and official. A copy should be endorsed as "a true copy" by a nominated employee and kept on file.
- (P1) That the section's authorised signatories list is kept under review and updated when necessary.  
**[Authorised signatories list to be given to Team Leader].**
- (P2) That detailed inspection records are filed on the individual grant files.
- (P2) That, if 2 Technical Inspectors are not available, then an independent officer should carry out a random independent check of 10% of all grant claims.
- (P2) That the time taken to issue the certificate of completion is monitored and the reason for any delay is documented on the file.  
**[Monitoring spreadsheet to be implemented].**
- (P2) That a different officer should sign the approval of grant to the one who authorises the payment. If the payment authorising officer is not available when the payment is due, then he should retrospectively check and countersign the payment authorised by the approvals officer.
- (P2) That, where the grant is paid direct to the applicant, a receipt should be obtained from the contractor to confirm that he has been paid.  
**[If the applicant requests direct payment to him/herself, the approval letter will require the applicant to ensure that the contractor provides a receipt to the Council, when he has received payment. This receipt should be matched to the approved amount. (Payments are generally made direct to the contractor, with the approval of the applicant)].**
- (P2) That the payment authorisation form should always be accompanied by the original invoice when this is forwarded to the Creditor payments officer.

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

- (P2) That a second officer should check that the payment authorisation form matches the invoiced amount and that the fees have been correctly calculated.  
**[At present Anchor calculate the payment and CBC check. When the service is brought "in house" procedures will be implemented for checks to be made within the section].**
- (P2) That the Housing Renewal Manager & Accountancy Services Manager carry out spot checks to ensure that reconciliations of the Improvement Grants records to the Financial Ledger are up-to-date throughout the financial year.

**THE BEACON MUSEUM COLLECTION AUDIT 2008/09**

- (P2) That copies of insurance documents from the borrower for all future loans of assets from the Beacon Museum are held on file as proof.  
**[Photocopy and file all insurance documents relating to outward loans with immediate effect].**
- (P2) That when the loan period on items from the Beacon Museum is due for renewal, a renewal form is completed and filed as evidence.  
**[Renewal of exit form to be completed for all current and future loans].**
- (P1) That the insurance policy be amended to reflect the correct value of these assets and that any future alterations in the valuation listings are promptly reported to the Head of Finance and Business Development.  
**[Specific items over £150k to be reported to the Head of Finance & Business Development. Exercise to be repeated following new valuation due October 2008. Report due November 2008. The Senior Accountancy Officer has emailed Zurich with notification of the changes required].**

**IT ARRANGEMENTS FOR BUSINESS CONTINUITY**

- (P1) That a permanent senior manager be made responsible for the delivery of the IT Disaster Recovery (DR) Plan to meet the requirements of the Corporate Business Continuity Plan.  
**[Permanent Head of Finance & MIS in post on 13 October 2008].**
- (P1) That either an experienced member of staff be provided with a fixed period of time to dedicate to the completion of the IT Disaster Recovery project or alternatively an external consultant with IT disaster experience be contracted to undertake the task.  
**[To be discussed with new Head of Finance & MIS].**

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

- (P2) That the Business Continuity Plan 'Priority Systems' be updated to reflect the findings of the consolidated documents. The final list should include all systems, and in addition other key databases and file store on which the user will rely. The Business Impact Analysis should be extended to all Services.  
[**Council wide business continuity team has been set up. Team will address council priorities & business impact**].
- (P2) That the impact, according to the various types and degree of IT incident/disaster, e.g. loss of server(s), loss of site, loss of communications, be included within the IT Disaster Recovery Plan.  
[**Risk assessments for loss of server/service added to DR plan**].
- (P2) That the document entitled 'Business Continuity Plan 2008', produced by the ICT Technical Team, be named, 'IT Disaster Recovery Plan'.  
[**Document created and amended to suit BS25999 & audit recommendations**].
- (P2) That the IT Disaster Recovery Plan state the priorities and timescales for recovery of each system or database; this should reflect the updated priorities and timescales stated within the Corporate Business Continuity Plan. The estimated completion time should be supported by a breakdown of the time it will take to complete individual tasks to achieve full restoration.  
[**Ongoing**].
- (P1) That consideration be given to incorporating the following into the final IT Disaster Recovery Plan:
- Alternative computer site
  - Suitable location of staff to access IT
  - Data and voice communications arrangements
  - Security of key documentation
  - Location and retrieval of back-up media
  - IT core hardware replacement requirements
  - IT core software recovery and restore arrangements
  - Application hardware replacement requirements
  - Application core software recovery and restore arrangements
  - Repair and re-commissioning of the main computer site
- [**DR plan has sections added and amended for this recommendation**].



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

- (P2) That the IT Disaster Recovery Plan include a clear step-by-step list of activities required:
- In the first few minutes
  - In the first few hours
  - In the same day
  - In the first few days
  - In the next few weeks (months)
- [Documentation added to DR plan].**
- (P2) That a decision be made as to who will head the IT Disaster Recovery team, with an alternative deputy to act in his/her absence. The nominated head should have a full understanding of all aspects of the IT Disaster Recovery Plan.
- (P2) That a copy of all IT Disaster Plan and all associated documents be kept in a remote location off-site and that all IT key staff be fully briefed on the contents of the Plan.
- (P2) That the IT Disaster Recovery Plan include a complete list of external contacts, and details of agreements in place.  
**[IT DR plan full contacts section added including 3<sup>rd</sup> parties and vendors].**
- (P2) That alternative arrangements be agreed for Academy and Northgate systems in case of an IT Disaster situation.  
**[BC team (ICT no involvement)].**
- (P2) That documented back-up arrangements be completed, and made available to all staff involved in the back-up process.  
**[ICT Office Handbook created and sections on back up and restore provided].**
- (P2) That back-up arrangements be detailed in the IT Disaster Recovery Plan, to enable prompt recovery of the most recent system and data files. Back-up media should be taken in a secure carrier to the secure remote site each day.  
**[Section to be added, with references, to the Office Handbook].**
- (P2) That a comprehensive set of restore procedures be maintained for all servers and systems, and be understood by several members of IT. A complete copy of these procedures should be retained securely in a remote location.  
**[Section to be added, with references, to the Office Handbook].**

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

- (P2) That the current arrangements for the server room at Moresby Parks be reviewed and the risks associated, with the points raised in section 7.1 assessed and, if necessary, suitable controls put in place.  
**[Server room re sealed against water ingress, new wall mounted Air Conditioning unit installed. New Server rack added, servers for BC added].**
- (P2) That ICT develop an approach for the testing of restore procedures for all main services and systems. Any data recovery should be logged; data recovery should be tested where no data recovery has occurred to-date.  
**[Virtual server solution installed for testing and DR/BC recovery of applications. Actions log created in Office Handbook and DR plan].**
- (P2) That a schedule be developed for the thorough testing of the plan, which is documented within the IT Disaster Recovery Plan. In addition, each associated local business continuity plan should be tested.  
**[Virtual server solution installed for testing and DR/BC recovery of applications. Actions log created in Office Handbook and DR plan].**



# Audit Recommendations - Overdue


Report Author: Audit1 Officer  
 Report Type: Action Report  
 Generated on: 16 October 2008







Parent Code & Title: AR-C Corporate

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
●	AR-C.06 There needs to be full compliance with the revised Complaints Procedure issued in October 2005. Further training to be given on this		Customer Services Head of	<div style="width: 25%; background-color: #cccccc; border: 1px solid black;"></div> 25%	30/04/2007	Statement on Internal control	07/10/2008 It has been established that the new CRM will not provide a full solution. Other IT solutions being pursued. 03/01/2008 It has now been decided to hold on developing the internal complaints system to evaluate the functionality of the new CRM
●	AR-C.07 Quarterly performance discussions held with the Service Heads and Directors should be formally documented and available for review.		Policy & Performance Head of	<div style="width: 50%; background-color: #cccccc; border: 1px solid black;"></div> 50%	30/06/2007	Statement on Internal Control	13/10/2008 Further reminders sent to managers about using CoValent for recording quarterly performance discussions. 02/04/2008 Some notes are now lodged on CoValent. Further reminders needed particularly with managers new to Council. 13/07/2007 Revised guidance issued 3 & 10 July 2007. Reminder email sent 13 July.



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C_08 Statement of Accounts 2006/07 not signed off / published, due to an objection.	1	Finance & Business Development Head of	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/06/2008	Corporate Governance 2007/08	12/05/2008 The Audit Commission is still considering the objection. Once this has been finalised and the Accounts signed off, they will be approved and published.  09/10/2008 Still not actioned. Theresa to contact Neil at Carlisle for advice on how to do this,  11/07/2008 Recommendation should be implemented by Mid August 08  26/06/2008 Advice sought on how to go about this from Carlisle CC via Marlon Upex
	AR-CS_20 That access rights to the NDR module be reviewed to ensure separation of duties be maintained between the Account Registration and the Recovery teams.	2	Revenues & Benefits Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/06/2007	NNDR 2006/07	12/09/2007 There may be a problem separating permissions on the NNDR module. This will be raised at the next meeting with the Academy Account Manager.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							09/10/2008 --enter new status update--
							09/10/2008 The system is to be upgraded 14/15 Oct and then Accountancy are to do some more training. The revised handbook is to be supplied at that training.
							07/10/2008 Joint meeting between Recovery and Legal planned for 8 October to move this closer to completion.
	AR-CS_26 That additional training sessions should be held, once the Sundry Debtors Handbook has been updated, for all employees involved in the Sundry Debtors process to ensure that they are all aware of their roles and responsibilities.		Customer Services Head of		30/09/2007	Sundry Debtors	25/06/2008 Recovery Sections of Handbook have been completed passed to Legal Section for them to update their area of the work
							04/04/2008 Training has been completed. Progress is being made on the handbook.


Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_32 That either the team leaders are provided with cover from their own section, so rights of access are limited to their own team's responsibilities, or there are management spot checks to ensure there are no inappropriate amendments to accounts.	2	Revenues & Benefits Manager		31/10/2007	Council Tax 2007/08	<p>13/10/2008 It is suggested that the risk is minimal so that checking through annual internal audit checks will be sufficient.</p> <p>09/10/2008 Minimum amendments are made to individual accounts. Cover is required for batch jobs in team leader absence.</p> <p>26/06/2008 In hand (Marion Upex dealing with this)</p> <p>11/09/2007 The Team Leaders have agreed that access rights on their own log on id should be restricted to their own functions, on a trial basis, with effect from 1/10/07. Will liaise with System Admin to action this.</p>
	AR-CS_37 That unrepresented cheques over 6 months old should be promptly investigated. If staffing resources are limited, then efforts should be concentrated on those over £50 in value.	2	Revenues & Benefits Manager		30/11/2007	Benefits 2007/08	<p>11/07/2008 Marion Upex to speak to relevant Recovery Officer</p> <p>26/06/2008 Marion Upex putting new procedures in place</p> <p>04/04/2008 Not been progressed due to access rights not available.</p> <p>05/11/2007 Recovery Team Leader to monitor this with effect from 1/11/07.</p>


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	AR-CS_38 That the list of batch processing reports, showing the officers responsible for reviewing these, should be updated following changes in staffing.	2	Revenues & Benefits Manager		31/12/2007	Benefits 2007/08	<p>25/06/2008 Benefits - we have been working with Carlisle to update the current batches run and have redesigned some of the queues to make them more effective</p> <p>25/06/2008 Recovery batch reports done</p> <p>12/03/2008 We are looking at reducing the number we run to make the process more efficient.</p> <p>05/11/2007 Benefits Team Leader to update the list.</p>
	AR-CS_50 Ensure that arrangements are in place for dealing with current staff shortages and capacity issues and ensure that the provision of key services is secure beyond the short term [Key services ref to inc finance, benefits and strategic housing functions].	1	Customer Services Head of		31/05/2008	Annual Audit and Inspection Letter March 2008	<p>07/10/2008 We are still working with Carlisle although recent resources have been limited due to holidays and sickness. All efforts are being concentrated on the Business Case for the shared service.</p> <p>21/05/2008 Revenues &amp; Benefits - a formal agreement, for the management of the Revenues &amp; Benefits service, is to be put in place with Carlisle City Council. A Service Level Agreement and Memorandum of Understanding has been forwarded to Carlisle for signing.</p>

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



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_01 That performance reports link performance / outputs with financial budgets / expenditure.		Finance & Business Development Head of		30/09/2004	Corporate Governance 04/05	<p>02/10/2008 No further work on this pending closure of accounts and filling of vacant posts ( 2 Accountants)</p> <p>11/04/2008 Management Accounting Working Group met 19/3/08 to determine basis identifying cost drivers to be used for measuring performance. Initial meeting held with Policy to agree piloting of cremations, penalty notices, car parking fouling. Once agreed, basis will roll out to all other service plan objectives and corporate plan objectives. This will be a continuous process and assist the planning process for 2009/10 and beyond. Paul Robson to lead on identifying cost drivers for performance monitoring purposes.</p> <p>03/10/2007 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.</p>







Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_03 That formal training sessions should be given on the Security Policy		IT Manager		30/12/2007	IT Network controls	<p>22/06/2007 Service Plans for 2007/08 now include resource planning.</p> <p>10/10/2008 access has been obtained to a range of software assurance training packages. Education strategy is required to roll out a staff training package to all users covering best practice in the use of I.T.</p> <p>02/10/2008 Security Policy rejected by Members &amp; Corporate Management because of wording issues.</p> <p>08/07/2008 The amended Security Policy is still with the finance management team before presenting to Corporate Team for approval.</p> <p>20/05/2008 The Security Policy has been further amended to cover the security of Data Storage devices, such as memory Sticks. The amended document has been forwarded to Finance management team for approval before being presented to the Corporate Team for Final Approval. Once this has been gained the revised policy will be</p>

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							The relevant training/awareness can only be given after this final approval.
							21/01/2008 Propose presentation to Management Group by 31/3/08 and to include an item in Team Talk. Will also do a Members' awareness session.
	AR-FBD_10 That the IT Technical Team Leader, should undertake a full risk assessment of the Council's network, resulting in the production of a Network Access and Control Document.		IT Manager		31/12/2007	IT Network Controls	10/10/2008 Original documents not found and a new risk assessment was produced during audit visit 09/10/08, new network access and control document should be produced, these should be seen as corporate documents and approved by senior management and kept in a central filing system
							02/10/2008 External Computer Auditor in to check controls week beginning 06/10/08
							08/07/2008 The draft of this document is complete and is now to be checked prior to authorisation.
							20/05/2008 The draft Network Access and Control document is scheduled for completion by 13/06/2008.




Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							21/01/2008 Generic risk assessment done. Further work to be undertaken. 03/08/2007 Work in progress
	AR-FBD_101 That the Business Continuity Plan 'Priority Systems' be updated to reflect the findings of the consolidated documents. The final list should include all systems, key databases and file stores on which the user will rely. Expand the Business Impact Analysis	2	IT Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><span>0%</span></div>	30/09/2008	IT Arrangements for Business Continuity 2008/09	09/10/2008 Council wide business continuity team has been set up. Team will address council priorities and business impact.
	AR-FBD_103 That the impact, according to the various types and degree of IT incident/disaster, e.g. loss of server(s), loss of site, loss of communications, be included within the IT Disaster Recovery Plan.	2	IT Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><span>0%</span></div>	30/09/2008	IT Arrangements for Business Continuity 2008/09	09/10/2008 Risk assessments for loss of server/service be added to DR plan.
	AR-FBD_111 That the IT Disaster Recovery Plan include a complete list of external contacts, and details of agreements in place.	2	IT Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><span>0%</span></div>	30/09/2008	IT Arrangements for Business Continuity 2008/09	09/10/2008 IT DR plan full contacts section added including third parties and vendors.
	AR-FBD_118 That ICT develop an approach for the testing of restore procedures for all main services and systems. Any data recovery should be logged; data recovery should be tested where no data recovery has occurred to-date.	2	IT Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;"><span>0%</span></div>	30/09/2008	IT Arrangements for Business Continuity 2008/09	10/10/2008 Virtual server solution installed for testing and DR/BC recovery of applications. Actions log created in Office Handbook and DR plan.

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	AR-FBD_17 TM Manual is finalised by incorporating the missing elements:- Inclusion of requirement for committee reports e.g. to include Treasury Management Policy, TM Strategy, Prudential Indicators, designated Money Laundering Reporting Officer & deputy.		Accountancy Services Manager		30/06/2007	Loans and Investments	<p>02/10/2008 No further work on this pending closure of accounts and filling of vacant posts (2 Accountants)</p> <p>27/09/2007 TM Manual was revised March 2007 and now includes the requirement for committee reports and the prudential indicators. Still needs to include the TM Policy Statement and the name of the designated Money Laundering Reporting Officer and the deputy. Still in draft, needs to be formally approved by the Head of Finance &amp; Business Development. This is one part of the TM Manual, which will be completed in its entirety by 31/7/08. Ann Fisher to lead on this.</p>
	AR-FBD_21 Review of the risks involved within the administration of TM, to be included either within the Manual or the operational risk register, so that Management can be confident that all risks have been identified and can then be appropriately managed.		Accountancy Services Manager		30/06/2007	Loans and Investments	<p>02/10/2008 No further work on this pending closure of accounts and filling of vacant posts (2 Accountants)</p> <p>18/01/2008 P Robson to identify and quantify risk, in line with the Council's Reserve Strategy relating to risks, and include in TM Manual and reserves of the Council. To be completed by 31/7/08.</p>

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	AR-FBD_23 Reconciliations should be performed & reviewed in a timely manner e.g. reconciliation should be performed by say the 20th of the following month of the month end that the reconciliation period covers & the review should take place, within 2 wks of that date		Accountancy Services Manager		30/06/2007	Loans and Investments	02/10/2008 No further work on this pending closure of accounts and filling of vacant posts (2 Accountants)  18/01/2008 2007/08 reconciliations will be completed by end of April, in line with final accounts timetable. 2008/09 reconciliations will continue to be carried out in accordance with recommendations, with ad hoc reviews taking place throughout the year.
	AR-FBD_30 That staff who have not attended a Data Protection course, should attend one of the in-house sessions being run in 2007/08.	2	Accountancy Services Manager		31/07/2007	Creditors System 2006/07	02/10/2008 No sessions held to date
	AR-FBD_34 That officers involved in the admin of grants should record the time spent against each grant project, as a basis for the calculation of the admin fee.	2	Accountancy Services Manager		31/10/2007	Economic Devt Projects / Admin of Grant Claims 07/08	02/10/2008 This has not been done as at 02/10/08, reminder sent to all accountancy staff.
	AR-FBD_35 That the Business Development Manager implement a detailed timesheet to identify staff costs, broken down over IT activity and to form a basis for recharges to users.	2	IT Manager		31/01/2008	Financial Management of IT 07/08	02/10/2008 New help desk system with charging facility to cost support calls, requests, rolled out to all departments in the coming months.  14/01/2008 Timesheet produced but not yet implemented as at 7/1/08

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_41 The Council should put arrangements to mitigate as far as possible any risk from the lack of adequate levels of separation of duties. [ICT team]. This may involve Internal Audit carrying out spot checks or other controls established by management.	1	IT Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc;"></div>	31/12/2007	Financial Systems Interim Report 2007	<p>09/07/2008 New SLA drawn up - withheld at request of Head of P &amp; P - draft service specification issued - impossible to reallocate charges to other service units as opportunity not given in budget build process - will have to wait until such time as council policy dictates.</p> <p>14/01/2008 New target date of 31/01/08</p> <p>30/07/2007 Systems Service Level Agreements to be recalculated for October 2007. Submitted to Chief Executive by December 2007.</p> <p>02/10/2008 To be addressed with appointment of new Head of Finance</p> <p>09/07/2008 recommend this is reviewed - to avoid reliance on single officer skills ICT currently has system of duplicating knowledge to provide back up and also promoting multiskilling.</p>

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Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							11/09/2007 Internal Audit, as part of audit testing, already carry out spot checks. ICT responsibilities and experience have been reviewed and training has been put in place to ensure task can be covered and segregated as necessary.
	AR-FBD_43 The Council needs to ensure that reconciliations between the main accounting system and the housing benefit system are carried out on a regular basis.	2	Accountancy Services Manager		31/07/2007	Financial Systems Interim Report 2007	02/10/2008 All reconciliations carried out for final accounts 07/08. 11/09/2007 Internal Audit confirmed that reconciliations had been promptly carried out as at August 2007.
	AR-FBD_47 That a new officer is appointed to be the Money Laundering Reporting Officer, following the resignation of the previous MLRO.	2	Finance & Business Development Head of		30/11/2007	Loans & Investments 2007/08	02/10/2008 To be addressed with appointment of permanent S.151 Officer 05/11/2007 To be raised with the Chief Executive, in consultation with M Jepson, Head of Legal and Democratic Services.
	AR-FBD_48 That guidance / training is given to the MLRO and the deputy MLRO on the MLRO's duties and responsibilities. [CIPFA guidance is available].	2	Finance & Business Development Head of		30/03/2008	Loans & Investments 2007/08	02/10/2008 To be addressed with appointment of permanent S.151 Officer 05/11/2007 Target date and responsible officer will depend upon the appointment of the MLRO and deputy.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_49 That an officer, independent of the dealer, should check the written confirmation of investments, to ensure that the principal amount and the calculation of interest is correct and that these match the treasury management records.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/11/2007	Loans & Investments 2007/08	02/10/2008 No progress pending closure of accounts.  05/11/2007 This will be done by the officer responsible for cashflow monitoring with effect from 1/11/07.
	AR-FBD_57 That the monitoring of progress on the reconciliation of control accounts should be a standing item on the Accountancy section's team meetings and that progress should be reported to the Head of Finance and Business Development.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">10%</div>	31/01/2008	Payroll System 2007/08	02/10/2008 Regular monitoring delayed pending closure of accounts and filling of vacant posts (2 Accountants)  15/01/2008 To be standard item for reporting. Spreadsheet to be brought up to date and an action plan developed by 31/1/08.
	AR-FBD_59 That the induction process for new employees should include an awareness of Financial Regulations and the relevant written procedures, where appropriate.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/01/2008	Creditors 2007/08	02/10/2008 No new appointments to date
	AR-FBD_61 That the Creditors mailbox should be checked, error messages investigated and corrected on a daily basis. A second Admin Support Officer & the Senior Accountancy Officer should also be given access to provide cover.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">10%</div>	31/01/2008	Creditors 2007/08	02/10/2008 Creditors mail box checked on a weekly basis.  30/01/2008 As at 10/1/08, additional access was in place.  30/01/2008 Programme for implementation is still to be agreed, with the introduction of the Marketplace purchasing module.



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_66 That the Admin Support Officers mark returned cheques as cancelled when the post is opened, before passing them to the Admin Support Officer who inputs the cancellation on to the Creditors system.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	09/11/2007	Creditors 2007/08	02/10/2008 Current staffing does not allow separation of duties.
	AR-FBD_70 That time is taken to review the workload and assign priorities.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/03/2008	Creditors 2007/07	02/10/2008 No further action pending closure of accounts and filling of vacant posts (2 Accountants)  15/10/2008 No progress made due to staff vacancies (2 accountants).
	AR-FBD_77 That a supervisory spot check of write offs and cancellations of debt.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	29/02/2008	Sundry Debtors 2007/08	30/04/2008 Paul Robson to receive write-offs and cancellation report at period end, and check the transactions on system. All write-offs over £1000 to be checked, then one in ten.
	AR-FBD_79 Existing procedures for LAA grant administration are updated to reflect the detailed terms and conditions of the grant.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/06/2008	Local Area Agreement Administration of Grants 2007/08	30/04/2008 Review existing procedures, train and issue procedures.
	AR-FBD_79 That the Quarter 4 return should be signed by the s.151 Officer, in line with the terms and conditions of the grant.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	29/04/2008	Local Area Agreement Administration of Grants 2007/08	15/10/2008 No progress due to staff vacancies (2 accountants)  30/04/2008 P Robson to obtain signed copy of Q.4 return and reconcile. [Return to be submitted to County Council by 1 May]

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_81 That the Neighbourhood Manager holds a copy of all evidence for the quarterly claims on file(s) and that a meeting is arranged on a quarterly basis, so that the Accountancy officer can review the file(s) and reconcile payments to the financial system	2	Accountancy Services Manager	<div style="width: 100%; height: 15px; background-color: #ccc; border: 1px solid black;"></div>	31/05/2008	Local Area Agreement Administration Of Grants 2007/08	02/10/2008 Reconciliation of payments to financial system up to date. No quarterly meetings due to closure of accounts.
	AR-FBD_84 That the Acting Accountancy Services Manager resumes use of the spreadsheet scheduling grant claims/returns and checks progress to ensure that deadlines are met.	2	Accountancy Services Manager	<div style="width: 100%; height: 15px; background-color: #ccc; border: 1px solid black;"></div>	31/05/2008	Local Area Agreement Administration Of Grants 2007/08	30/04/2008 Accountancy Officer to provide training on how to access TASK for financial information purposes. In the interim, will supply paper based copies.  02/10/2008 No further progress pending closure of accounts and filling vacant posts (2 Accountants)  30/04/2008 Will update and train relevant officers and circulate electronic monitoring statement.
	AR-FBD_85 That performance is reviewed to ensure that control accounts can be regularly reconciled throughout the year and that the use of the Control Accounts Timetable spreadsheet is reintroduced to facilitate progress monitoring.	2	Accountancy Services Manager	<div style="width: 100%; height: 15px; background-color: #ccc; border: 1px solid black;"></div>	30/04/2008	Main Accounting System 2007/08	02/10/2008 No further progress pending closure of accounts and filling vacant post (2 Accountants)  30/04/2008 Timetable to be updated for responsibilities and dates.  30/04/2008 Helpdesk call has been logged with Consilium on

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							26/03/08. This will require an amendment to the system. In the short term, Crystal report to be run to identify all journals over £30k so that these can be checked by Senior Accountancy Officer.
	AR-FBD_89 That all journal transaction types for journals over £30,000 require an independent check and authorization by a senior accountancy officer. [If system cannot enforce this authorization stage, then run a monthly report to verify these transactions].	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc;"></div>	30/04/2008	Main Accounting System 2007/08	08/10/2008 Reminder email sent to all accountancy staff re the documentation of Journals over 30K, the use of the correct journal i.d JAUD, supporting documentation and authorisation by a senior member of staff.  02/10/2008 No progress due to closure of accounts and staff vacancies.
	AR-FBD_93 That a business continuity plan is drawn up to manage the risk of loss of skilled staff.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc;"></div>	31/07/2008	Main Accounting System 2007/08	30/04/2008 Helpdesk call has been logged with Consilium on 26/03/08. This will require an amendment to the system. In the short term, Crystal report to be run to identify all journals over £30k so that these can be checked by Senior Accountancy Officer.  02/10/2008 No further progress pending closure of accounts and vacant posts (2 Accountants)



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>30/04/2008</p> <p>Loss of premises and back up for IT systems are covered. Further work to be undertaken in relation to loss of skilled staff. Staff appraisal results and review of staffing structure will feed into this.</p>
	AR-FBD_94 Ensure that arrangements are in place for dealing with current staff shortages and capacity issues and ensure that the provision of key services is secure beyond the short term [Key services ref to inc finance, benefits and strategic housing functions].	1	Finance & Business Development Head of	<div style="width: 100px; height: 15px; background-color: #cccccc;"></div>	30/06/2008	Annual Audit and Inspection Letter March 2008	<p>02/10/2008</p> <p>Permanent Head of Finance to take up post on 13/10/08. Accountancy Services Manager expected to take post beginning of January 09. Closing date for Financial Accountant post 10/10/08.</p> <p>09/07/2008</p> <p>Interview dates have been set for 15 &amp; 16 July for Head of Finance and recruitment of the Accountancy Services Manager post is underway. A full review of the Finance function will be undertaken. IT Manager post interviews are to be held on 22 July.</p> <p>21/05/2008</p> <p>Finance - Head of Finance &amp; IT is being advertised. At the same time, IT Manager and Accountancy Services Manager will be advertised.</p>

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Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD_95 Ensure the Council's progress on having clear info on costs and comparative info is used in a comprehensive manner to review value for money within services and corporately, esp in regards to exp of users and communities in rel to service effectiveness.	2	Accountancy Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2008	Annual Audit and Inspection Letter March 2008	02/10/2008 No further progress pending closure of accounts and filling of vacant posts (2 Accountants) 21/05/2008 A Task Group has been set up to identify unit costs and to establish best practice to assist in reviewing value for money in service delivery.
	AR-FBD_96 Ensure that the accounts presented for audit are free from material and non-trivial errors and that robust internal quality assurance procedures are in place to improve the quality and timeliness of the financial statements and associated working papers.	1	Finance & Business Development Head of	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/06/2008	Annual Audit and Inspection Letter March 2008	02/10/2008 Deloitte's appointed to oversee closure of Accounts, following failure to produce adequate working papers by the audit deadline 21/05/2008 Bought in dedicated Accountancy expertise at year end. Planned meetings with the external auditor to review requirements. Detailed timetable in place and regular update meetings.
	AR-FBD_97 Improve arrangements to identify and mitigate potential risks associated with partnership working.	1	Finance & Business Development Head of	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/07/2008	Annual Audit and Inspection Letter March 2008	02/10/2008 No further progress pending closure of accounts and filling of vacant posts (2 Accountants) 21/05/2008 Setting up a register of partnerships, including accountable body status, and financial governance procedures - including risk management.

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



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD_01 CBC has had to make various severance arrangements. These are often complex & technical & it is important to ensure that members & officers continue to take advice as necessary to ensure that these decisions cannot subsequently be open to challenge.		Legal & Democratic Services Head of	<div style="width: 100%; height: 15px; background-color: #cccccc;"></div>	30/09/2007	Annual Audit Letter	03/07/2007 --enter new status update-- 03/07/2007 No severance arrangements have recently been made. If and when proposals are made then Legal services will become involved.
	AR-LD_02 Outstanding work re Records Management should be identified & resources identified to implement the requirements. This should include a review of document structure to facilitate compliance with the publication of information.		Legal & Democratic Services Head of	<div style="width: 100%; height: 15px; background-color: #cccccc;"></div>	31/03/2007	Freedom of Information Act	09/10/2008 The T-Enabling Blueprint v0.2 has picked up this issue. Recommend that responsibility be transferred to the T-Enabling group 28/09/2007 The T-enabling Project may identify resources to enable this work to be taken up and progressed. 18/07/2007 Currently we have no resources to carry out further work on this topic.
	AR-LD_08 that the Sundry Debtors Handbook is updated to reflect the new responsibilities for recovery of the debts. This should include direct guidance as to what the individuals within the departments should be doing		Legal Services Manager	<div style="width: 100%; height: 15px; background-color: #cccccc;"></div>	30/09/2007	Sundry Debtors	10/10/2008 Legal Services Manager has met with Revenues staff to approve the final amendments to the Handbook and set a deadline for publication of 31/10/08.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>01/07/2008 Legal Services are waiting on Revenues staff to consider amendments made by Legal Services and to specify their own amendments. Review 31/08/08</p> <p>26/06/2008 Recovery part of manual updated now with Legal Section for them to update their chapters</p> <p>11/04/2008 Further system training undertaken January 2008. Revised manual to be completed by 30/4/08.</p>
	AR-LD_10 That all staff involved in the raising and recovery of Sundry Debts are given a copy of the Sundry Debtors Handbook.		Legal Services Manager		30/10/2007	Sundry Debtors	<p>10/10/2008 To be completed by 07/11/08.</p> <p>01/07/2008 Dependant on completion of updated handbook</p> <p>26/06/2008 revised handbook not yet completed</p> <p>11/04/2008 Revised handbook to be issued by 31/5/08.</p>
	AR-LD_16 The storage of leases, contracts and deeds should be reviewed with regard to security and being water/fire/smoke proof. Action should be taken to ensure that this risk is reduced to an acceptable level.	2	Legal Services Manager		31/01/2008	Public Buildings Maintenance Contracts 2007/08	<p>10/10/2008 Property Services Manager checking specification. Given the reduced volume of work at the Land Registry an approach is being made to see if they can undertake the Council's reg at low cost.</p>



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>01/07/2008 Original specification for building construction being checked to ensure strong room constructed in accordance with specification. If compliant consideration will be given to document scanning and land registration, the latter possibly having a cost.</p> <p>11/09/2007 Actions not taken to date because of staffing resources and cost implications. Options to be determined by end of January 2008.</p>





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


Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP_01 Develop and agree a workforce strategy.		HR Manager		30/03/2008	Annual Audit Letter March 2007	<p>09/10/2008 Likely to start later in Qu 3 when most of Pay and Grading Review has been completed.</p> <p>18/07/2008 HR Manager's personal objectives based on this work starting "later in 2008"</p> <p>09/07/2008 Revised date for Copeland Workforce Strategy. Results of IIP show need for action in some parts of the organisation.</p> <p>24/09/2007 Cumbria People Strategy agreed and in place, to which Copeland has signed up. It is being monitored by countywide officer group.</p>
	AR-PP_08 procedure notes are introduced for all business critical systems		HR Manager		31/08/2006	Annual audit Letter	<p>14/10/2008 Slow progress due to job evaluation commitments and two new members of staff to train (Payroll support officers)</p> <p>04/04/2008 Revised target date of 31/12/08.</p> <p>20/07/2007 Progress being made. Various sections now complete</p>



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Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP_09 Access to the PWA system should be reviewed to maintain separation of duties between payroll and personnel officers.	2	HR Manager		30/04/2008	Payroll System 2007/08	18/07/2008 Administrative support arrangements in HR Section, including Payroll, are under review. The review includes the design of jobs and working arrangements, and will take account of issues related to separation of duties.

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

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_01 Planning quality of service		Development Services Manager		30/09/2006	Performance against the planning quality of service checklist is in the worst quartile in 2004/05.	<p>06/10/2008 Work on the Appraisal and Management Plan still ongoing.</p> <p>07/07/2008 Conservation consultants now appointed and working on Appraisal and Management Plan for Whitehaven Town Centre, together with design guidance for harbourside sites.</p> <p>23/04/2008 We are currently out to tender to commission specialist consultants to prepare a conservation appraisal for Whitehaven. We are also considering creating a Conservation Officer post to enable us to have the in house expertise.</p> <p>15/01/2008 Officer interviews by Addisons on behalf of PAS carried out in December awaiting final report. For consideration by the DC improvement group.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_03 That written procedures should be updated in line with current practice and revised legislation. The updated procedures should include the payment process.		Housing Services Manager		30/09/2006	Disabled Facilities Grants	<p>10/10/2007 Progressing well. Service improvements identified and implemented with assistance from PIT. Awaiting audit from PAS.</p> <p>17/05/2007 Officer and member performance improvement group established, led by the Director Economic Prosperity and Sustainability. Process improvement work on minor and other application types restarted and new work begun on majors.</p> <p>10/10/2008</p> <p>03/04/2008 Interim Housing Manager confirmed that new procedures have been produced for the enquiry stage, application process and for approvals. The payment procedure is being worked on.</p> <p>14/01/2008 Anchor Housing Association are now handling applications on behalf of the Council.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_09 Pre & post inspections are rotated between 2 different officers or, if only 1 Technical Officer is in post, that the line manager carries out 10% check of post inspections to ensure the approved works have been carried out & were appropriate for funding.		Housing Services Manager		30/09/2007	Disabled Facilities Grants	10/10/2008 One Tech officer now in post. Inspections being undertaken. 2nd Tech officer takes up post on 20/10/08. 25/06/2008 Interviews for Technical inspectors to be held in 2 weeks time 03/04/2008 Interim Housing Manager confirmed that a Service Level Agreement is to be formalised with Anchor Housing Association. Currently submitting a request for approval to appoint 2 Technical Inspectors in-house.
	AR-R_11 There should be a nominated Grants Co-ordinator to identify new funding. Alternatively, the department could subscribe to a specialist grant-finders organisation.	2	Economic Development Manager		30/03/2008	Economic Devt. Projects / Administration of Grant Claims 2007/08	15/07/2008 The condition remains unchanged. However, the interim Economic Development and his staff are providing advise and sign posting enquiries as necessary. 02/08/2007 The Economic Development Manager is to be identified as the Grants Co-ordinator, once they are in post, as an interim arrangement. However, with the priority on using the funding already directed at us I do not intend that the activity will be given any time because of resource constraints. As such progress

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_12 Grants Co-ordinator could also maintain a register of grant schemes, monitoring deadlines, ensuring key terms & conditions are identified and complied with, maintaining written procedures, training staff and carry out quality checks on claim documentation	2	Economic Development Manager		31/03/2008	Economic Devt. Projects / Administration of Grant Claims 07/08	<p>will remain at 50% until the resource situation changes. It should be noted that if we are asked for funding advice we refer people to the CVS.</p> <p>15/07/2008 The interim Economic Development Manager and staff maintain an on-going register of all economic development grants.</p> <p>07/08/2007 Economic Development Manager post currently vacant. Co-ordinator role will be the responsibility of the EDM when recruited.</p>
	AR-R_14 That project officers review the basic project management guidelines on the intranet. [Found under Finance & Business Devt / Business Devt / Procurement/ How to manage a project.	2	Economic Development Manager		30/09/2007	Economic Devt. Projects / Administration of Grant Claims 07/08	<p>15/07/2008 The process of managing projects remains unchanged from last update</p> <p>09/10/2007 officers have access to the guidance but still using own best endeavours re real world project management issues. P Meadows working with Legal and Finance to better risk manage econ regen projects from inception stage.</p>
	AR-R_15 That management consider employees' need for project management training as part of the induction or employee development process.	2	Development Strategy Head of		31/12/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08	<p>15/07/2008 One member of staff still on MSC course</p> <p>15/07/2008 --enter new status update--</p>

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Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_16 That officers involved in the admin. of grants should record the time spent against each grant project, as a basis for the calculation of the admin. fee.	2	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/10/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08.	10/10/2007 One member of staff attending MSC Environmental Planning.
	AR-R_17 That supporting evidence of the admin. fee should be kept on the project file, alongside the claim.	2	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	31/10/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08	30/07/2007 Same recommendation made to Accountancy staff.
	AR-R_19 That the Regeneration Project Officer either obtains evidence of the tender process for the Copeland Academy of Sport or written confirmation that the documentation has been retained and is available for audit if necessary.	2	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08	30/07/2007 As at 27/7/07, request has been made and a further reminder sent.
	AR-R_20 That monitoring of expenditure and agreed outputs is undertaken monthly, to ensure that the need for corrective action can be highlighted at an early stage - with a request for reprofiling if necessary.	2	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08	30/07/2007 The Coalfields Programme Guidance Notes show some examples of monitoring spreadsheets in the Appendices.
	AR-R_21 That the risk of funding being clawed back should be included in the departmental operational risk register.	2	Development Strategy Head of	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08	

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Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_22 That Project Officers ensure information is provided by third parties, at an early stage, to confirm compliance with the terms and conditions of the offer letter e.g. correct split of expenditure in line with the agreed budget.	2	Development Strategy Head of	<div style="width: 10%; background-color: #cccccc; border: 1px solid black;"></div> 10%	30/09/2007	Economic Devt. Projects / Grant Claims 07/08	30/07/2007 --enter new status update--
	AR-R_25 Ensure that arrangements are in place for dealing with current staff shortages and capacity issues and ensure that the provision of key services is secure beyond the short term [Key services ref to inc finance, benefits and strategic housing functions].	1	Development Director of	<div style="width: 50%; background-color: #cccccc; border: 1px solid black;"></div> 50%	31/07/2008	Annual Audit and Inspection Letter March 2008	03/10/2008 -New expanded housing team up to full complement including new Housing Services Manager. Two new heads of service appointed and in post. Development Control restructure now agreed. External support commissioned to accelerate LDF work. New LDF Housing post has been offered to candidate. Exec have agreed additional community posts to support WNF. Economic Development Manager recruitment failed again. Interim being sourced to support this key projects and part backfill support for the Directors time in MRWS process. October 2008  21/05/2008 Regeneration, including Strategic Housing function - 2 Head of Service posts (Development Strategy and Development Operations) have been advertised. Permanent Housing Manager post to be advertised.



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_27 That regular reconciliations are carried out to ensure that all income received is posted to the individual debtor's accounts.	2	Building Control Manager		30/06/2008	Building Control 2007/08	05/06/2008 Relevant staff to be setup on TASK to access enquiries and reports.
	AR-R_52 That, if 2 Technical Inspectors are not available, then an independent officer should carry out a random independent check of 10% of all grant claims.	2	Housing Renewal Manager		30/09/2008	Renovation Grants 2008/09	
	AR-R_61 That when the loan period on items from the Beacon Museum is due for renewal, a renewal form is completed and filed as evidence.	2	Beacon Manager		31/08/2008	Beacon Museum 2008/09	31/07/2008 Renewal of exit form to be completed for all current and future loans.

AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 30 SEPTEMBER 2008

Indicator	2007/08		2008/09 Target	Key Objective Ref.	2008/09 Actual to Date
	Target	Actual			
Audit Services:					
% of monthly audit plan completed	90%	68%	90%	AFP 1	SEPTEMBER 45% *****
Direct audit time as a % of total time	68%	64%	68%		60% ****
% of 12 fundamental systems audited against plan [Plus 4 b/fwd from 06/07]	100%	94%	<b>100% by 31/3/09</b>		23% *
% of other systems audited against plan	70%	41%	70%		44% **
% of follow ups issued against plan	90%	93%	90%		50% ***

\* Only 3 fundamental system audits were due to be completed by the end of June. These were completed.

\*\* 16 systems were due to be audited by the end of September. 7 of the 16 were completed. Outstanding audits relate to Training Expenses, Beacon cash & banking, Leased Transport, ICT Strategy, Economic Development Projects, Procurement Arrangements, E. Purchasing (new system delayed), Evaluating Business Risk and Business Continuity Arrangements.

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

\*\*\*\* Direct audit time was down in the first quarter, due to training, study leave and exams. The Audit Manager was then acting up as Head of Finance for the whole of the second quarter.

\*\*\*\*\* Slippage against plan due to some audits over-running the estimated time in the first quarter. Significant slippage in the second quarter as audit time was largely spent on detailed testing on capital accounting (the Fixed Asset Register), Reserves, Debtors, Accruals and Prepayments – to underpin the work being undertaken to close the 2007/08 Statement of Accounts.

14/10/08