AUDIT SERVICES MONITORING REPORT: FIRST QUARTER 2010/11

LEAD OFFICER: Keith Parker, Acting Corporate Director (Quality of Life)

AUTHOR: Marilyn Robinson, Audit & Fraud Prevention Manager

1.0 AUDIT WORK IN THE FIRST QUARTER 2010/11

1.1 Final reports issued

- Leased Transport 2009/10
- Capital Grant Claim Procedures 2009/10
- Capital Project Management Procedures 2009/10
- Partnership System Controls 2009/10
- Business Continuity Arrangements 2009/10
- Corporate Governance 2009/10
- Concessionary Travel 2010/11 [bulk issue March 2010]
- Sickness Absence Management 2010/11

The audit section also undertook work in the quarter on:-

- Recruitment procedures 2010/11
- Capital Accounting 2010/11 [2009/10 Accounts]
- Final Accounts Process 2010/11 [2009/10 Accounts]
- Development Control

These reports will be issued in the next quarter of 2010/11.

1.2 Assurance on System Controls

The key recommendations are given in Appendix A.
The evaluation of the system controls is summarized below:-

1.2.1 Leased Transport

OVERALL AUDIT OPINION	GOOD
CONTROL DESIGN	GOOD
CONTROL EFFECTIVENESS	GOOD
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

The contract is key to the efficient delivery of the Waste Management /Recycling and Parks and Open Spaces services. Arrangements are operating to work in partnership to continuously deliver improvements and to maximise efficiency. This contributes to the strategic objective of a high quality environment.

Policies and procedures are in place to ensure that the lease company complies with the terms of the lease agreement. There are good controls in place and the service provider (Translinc) delivers on most standards set out in the contract. However, there are two areas of the contract that need to be addressed, these relate to:-

i) Access to the Translinc Fleet Management System; and
ii) Submission of audited accounts.

Communication with Translinc representatives is good, regular meetings are scheduled throughout the year, [Level 1 – operational –take place monthly, Level 2 – strategic – take place every other month].

The processing of payments was in accordance with the agreement and all invoices were paid on time. However, some invoices had been received up to two months in advance of the charge period.

There are also concerns over the delay in processing vehicle insurance claims. Revised procedures are to be agreed with the Accountancy section.

1.2.2 **Capital Grant Claim Procedures**

OVERALL AUDIT OPINION	**WEAK**
CONTROL DESIGN	WEAK - Protocol not developed
CONTROL EFFECTIVENESS	WEAK
RISK EXPOSURE - PROBABILITY RISK EXPOSURE - IMPACT	MEDIUM MEDIUM - Risk of failing to maximise grant funding / benefit from cashflow.

The new part-time post of Capital Accountant was filled in August 2009, on a part-time basis. At this time, there was a back-log of required improvements to grants administration procedures. Some of these arose from the 2007/08 Economic Development audit report, some related to Finance recommendations arising from the 2007/08 Local Area Agreement Grants Administration audit report. A key action agreed related to the Grants Protocol and procedures, so that all involved in these projects would be clear as to their role and responsibilities in respect of grant claims. Due to other work priorities, as at February 2010, no action had yet been taken to produce a Grants Protocol. Nor, had any “generic” procedures been produced for grant-related schemes.

Although, in July 2009, as a response to the 2007/08 audit recommendation F&MIS_085, it was stated that a Grants Register had been introduced in Quarter 4 of 2008/09 to assist closure of the accounts, this had not subsequently been maintained during 2009/10. However, a grants file had been developed by the Capital Accountant and summary sheets for each grant were contained on this, together with supporting information. The intention is to develop a calendar with diary dates in 2010/11. Together with the financial ledger, showing grant received, this would address the audit recommendation for a “Schedule of Grant Return/Claim Deadlines”, to include details of grant received.

The monthly Capital Monitoring and Control Group is attended by the Capital Accountant, to discuss progress on all capital schemes. She reviews the information from the financial ledger and is updated on progress by the project managers.

There is no External Funding Strategy. However, capital bids do have to be explicitly linked to the Corporate Plan. The Head of Development Strategy has stated that the intention is to develop the external funding strategy in 2010/11, as part of a wider strategy, including accountable body procedures and fully linked to project and programme management system review. An external funding list will also be produced, summarising involvement in projects, with an overview of external funding. [The detail will be held by Project lead officers]. As part of implementing the Regeneration Plan, a quarterly monitoring group will meet to monitor progress.

Improvements to be delivered in 2010/11 will be reviewed by internal audit later in the financial year.

1.2.3 **Capital Project Management Procedures**

OVERALL AUDIT OPINION	**SATISFACTORY**
CONTROL DESIGN	SATISFACTORY and will be improved with new procedures from 1st April 2010
CONTROL EFFECTIVENESS	SATISFACTORY
RISK EXPOSURE - PROBABILITY	MEDIUM
RISK EXPOSURE – IMPACT	HIGH

Two key capital projects were selected for a detailed review.

Basket Lane Project – The project was completed to budget and on time. There is adequate evidence of supervision throughout the period of this contract – minutes of the site meetings and project meetings. However, the project file would be significantly improved by the inclusion of the following: a Project Initiation Document (PID); a signed copy of the Project Brief; a Risk Assessment; Issues log; budgetary control reports; record of retentions.

There is already an audit recommendation in place to improve project management - **AR-R_14** "That project officers review the basic project management guidelines on the intranet." Corporate Team were reviewing the project and programme management framework and toolkit, with a view to providing a clear Copeland framework that all staff would use and be trained on.

Albion Square Project – This phase of the project is forecast to be completed within budget and on time. There has been adequate monitoring of this project both in terms of progress and expenditure but a question has arisen over the timing of the grant claims to West Lakes Renaissance and the receipt of payment. This issue has been dealt with in a separate report on Grant Claims. [Note: Payment of grant has now been received].

Overall financial control - Since the appointment of the Capital Accountant in September 2009, procedures have been put in place to improve the monitoring and reporting of the capital programme. The remaining weaknesses identified will be addressed with the implementation of the new Project Initiation Document (PID) and associated procedure with effect from 1st April 2010. The information to be held by Project Managers on individual project files should also be improved significantly with the adoption of this new documentation for future projects. This should provide a consistent standard of records.

There were no further audit recommendations arising from this report.

1.2.4 **Partnership Working System Controls**

OVERALL AUDIT OPINION	**WEAK**
CONTROL DESIGN	WEAK – Partnership protocol /approach has not been implemented in practice.
CONTROL EFFECTIVENESS	WEAK
RISK EXPOSURE – PROBABILITY RISK EXPOSURE - IMPACT	MEDIUM HIGH

The draft protocol that was circulated by the Audit Commission in 2003 has not been adopted in practice. No progress has been made in producing/updating the Partnership Protocol.

There is currently no standard partnership documentation – the Legal Services Manager confirmed that each partnership agreement or Memorandum of Understanding would be drawn up “ad hoc”, although a standard checklist had been approved.

In spite of all of the above, discussions with the Head of Customer Services, together with a review of relevant documents (PID; Business Case; SLA; Staff Transfer Agreement and Administrative Agreement) confirmed that all questions raised by the “checklist” agreed by Executive in 2006 have been/are being addressed fully in respect of the proposed shared service for

Revenues and Benefits – despite the fact that no reference had been made to the checklist. We note that the checklist was approved some years previously and should be relaunched to raise awareness and to commend its use in future partnership developments.

Internal Audit provided relevant Managers with the following draft documents –

- Partnership Checklist
- Partnership Protocol and Risk Assessment
- Draft form of Partnership Agreement (Copy forwarded to the Head of Legal and Democratic Services for comment).

Internal Audit had also given a presentation to the Management Group in November 2009, on Risk Management with particular relationship to Partnerships. The Guidance had also been circulated to the Management Group.

1.2.5 **Business Continuity Arrangements**

OVERALL AUDIT OPINION	**SATISFACTORY**
CONTROL DESIGN	GOOD
CONTROL EFFECTIVENESS	SATISFACTORY
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

Detailed findings are reported as a separate item on this agenda.

1.2.6 **Corporate Governance**

OVERALL AUDIT OPINION	**SATISFACTORY**
CONTROL DESIGN	GOOD
CONTROL EFFECTIVENESS	SATISFACTORY
RISK EXPOSURE PROBABILITY	MEDIUM
RISK EXPOSURE IMPACT	HIGH

Detailed findings were reported to the Audit Committee on 27th May, 2010.

1.2.7 **Concessionary Travel**

OVERALL AUDIT OPINION	**SATISFACTORY**
CONTROL DESIGN [Re approvals]	SATISFACTORY
CONTROL EFFECTIVENESS	SATISFACTORY
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

The bulk issue of Concessionary Travel Bus Passes, Rail Cards and Vouchers was processed and distributed in time for the new financial year 2010/11. Changes in 2010/11 to the statutory provision of the scheme (changes to the age of entitlement) have been notified to the appropriate staff.

We were able to confirm, in the majority of our sample, that approvals for Concessionary Travel were in line with the scheme and were supported by appropriate evidence. However, we were unable to confirm eligibility in a small number of applications, as the application forms could not be located, but this could be due to mis-filing and only related to 4% of our testing samples [16% in last year's audit].

Payments were reimbursed to Lancashire County Council, who paid the bus operators on our behalf. Lancashire County Council have carried out their own internal audit of Concessionary Travel and concluded that the operation and administration was generally "adequately designed and generally effectively operated". They made 8 medium priority and 3 low priority recommendations, and, as per AR-F&MIS_190 "that a statement of assurance on internal control is sought from the auditors of Lancashire County Council", a follow up report has been requested.

1.2.8 **Sickness Absence Management**

OVERALL AUDIT OPINION	**SATISFACTORY**
CONTROL DESIGN	SATISFACTORY
CONTROL EFFECTIVENESS	SATISFACTORY
RISK EXPOSURE PROBABILITY	LOW
RISK EXPOSURE IMPACT	HIGH

There are several steps that line managers and supervisors need to complete to manage sickness absence and the return to work of officers and these include:

- Recording sickness absence;
- Keeping in contact with officers who are absent from work;
- Planning and undertaking workplace assessments and adjustments where necessary;
- Using professional advice, e.g. Occupational Health Service, Health & Safety Officers and CBC free Counselling service;
- Agreeing and reviewing a return to work plan; and
- Co-ordinating the return to work process.

We are pleased to report that, for the majority of cases in our sample, the correct procedures were followed and the necessary documents were retained on file. The main omission related to the documentation of return to work interviews, which should now be carried out after every absence.

The Sickness Absence Management Policy can be found on the Council Intranet, along with the necessary forms that are required for completion when there is an instance of sickness. However, guidance notes on the return to work interview need to be updated to reflect the need for a return to work interview after every absence. (This has now been done).

Additional arrangements for more frequent Occupational Health sessions were due to start in May 2010. However, as at 28/05/10, this arrangement had not been put in place due to budget constraints. Discussions are ongoing to seek other improvements that can be made to help reduce the sickness absence figures for 2010/11 and beyond. One of the options under consideration is to partner with a company who provide a range of support services in relation to this issue.

Control arrangements were satisfactory but, based on the sample tested, there was genuinely a high level of ill-health in 2009/10.

1.3 **Follow-up audits**

1.3.1 Priority 1 and 2 recommendations still outstanding, with a target date up to 30 June 2010, are detailed at Appendix B.

1.4 **Issues arising from outstanding recommendations**

- 6 long-standing recommendations and 16 “new” recommendations have been implemented since we reported last quarter. Further progress has been made on some of the remaining recommendations. There are now only 4 recommendations outstanding from the backlog when key Finance and Economic Development posts were vacant.

2.0 EXTERNAL AUDIT

2.1 External audit reports have been reported separately to the Audit Committee.

3.0 INTERNAL AUDIT PERFORMANCE AGAINST AUDIT PLAN

3.1 We achieved 99% of planned audit work for the quarter, compared to the target of 90%. A summary of the audit performance measures is attached at Appendix C. Minor slippage is due to some audits over-running the estimated time, advice requested by managers and corporate training sessions.

3.2 Work on a previously deferred audit – Development Control – has now started.

AUDIT SERVICES MONITORING REPORT: FIRST QUARTER 2010/11

4.0 STAFFING ISSUES

4.1 As previously reported, an Audit Technical Officer post was filled on a temporary basis until 31 March 2010, to help with completion of the audit plan work. Given the move towards the shared service for internal audit, and the need to maintain the flexibility of staffing arrangements, it was agreed to wait until the legal agreement had been signed before recruiting a permanent auditor. As verbally reported in May, this has now been delayed to 1st August. In the meantime, the post has remained vacant [the Audit Plan was based upon the assumption that this post would be vacant for six months]. Once staffing resources are in place, the 2010/11 Audit Plan will be reviewed and additional work will be undertaken – in line with the prioritization of audits already established as part of the annual risk management exercise and previously reported, in April, as Appendix D of the Internal Audit Plan Report.

4.2 The legal agreement is due to be in place, and Copeland's audit staff are due to transfer across to Cumbria County Council, on 1st October. A verbal update will be given at the Audit Committee on 4th August.

5.0 CONCLUSION AND RECOMMENDATION

5.1 Good progress has been made against the planned work for the quarter and most system controls were found to be satisfactory. The implementation of the audit recommendations will contribute to more effective controls. Progress continues to be made on outstanding audit recommendations and the backlog of recommendations due to previously vacant key posts has now almost been cleared.

5.2 It is recommended that Members note this report.

List of Appendices: Appendix A – Key Findings Quarter 1
Appendix B – Outstanding Key Recommendations
Appendix C – Performance Indicators

Background papers: None

Officers Consulted: Corporate Team
Management Group [on Appendix B]

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows management response if different from rec.]

P1 & P2 AUDIT RECOMMENDATIONS ONLY

LEASED TRANSPORT 2009/10

(P2) That Translinc are contacted in relation to the submission of audited accounts, as stated in the contract (October 2007), and that the Accounts are submitted to the Accountancy Services Manager to review for financial viability.
[Accounts requested and received]

(P2) That the Finance Officer responsible for insurance chases progress with Zurich on their reviewed list of approved specialist vehicle repairers.
[The post that covers insurance is currently vacant; day to day duties are being covered by the Assistant Accountancy Officer. When there is an officer in post a meeting will be arranged with Zurich to chase progress.]

CAPITAL GRANT CLAIM PROCEDURES 2009/10

(P2) That the Grants/Register Spreadsheet is brought up to date and maintained.
[A calendar with diaried dates will be implemented. Together with the financial ledger, showing grant received, this would address the audit recommendation for a "Schedule of Grant Return/Claim Deadlines", to include details of grant received.]

(P2) A clear agreement in writing should be reached, in all cases, with the grant-paying body, as to what is deemed to be/not to be eligible expenditure. A copy should be held on the grant file.
[The Project Manager is responsible for ensuring clarity of the offer letter. The Capital Accountant will review offer letters to confirm clarity and refer them back to the Project Manager if the terms and conditions are not sufficiently clear.]

(P2) That the (draft) documents provided for guidance should be approved by the Acting S.151 Officer, be formally adopted for use in the Authority, and that the appropriate managers be made aware of their existence.

CAPITAL PROJECT MANAGEMENT PROCEDURES 2009/10

No further recommendations were made.

PARTNERSHIP SYSTEM CONTROLS 2009/10

(P2) It is recommended that Internal Audit should be kept informed of progress made by the Working Group on Partnership Working.
[Updates can be accessed on the intranet – Corporate Team minutes]

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows management response if different from rec.]

(P2) That there should be at least an annual report to the Audit Committee, covering the risk management arrangements for significant partnerships.
[Updates to Corporate Team will be in more depth. Annual Report to Audit Committee on 19 April 2011.]

(P2) That the partnership checklist, an example of a partnership legal agreement and the protocol/risk assessment should be added to the documents on the Intranet and Management Group be advised of this.

BUSINESS CONINUITY ARRANGEMENTS 2009/10

Recommendations have been reported as a separate item on this agenda.

CORPORATE GOVERNANCE 2009/10

Recommendations were reported separately to the Audit Committee on 27th May 2010.

CONCESSIONARY TRAVEL 2010/11

(P2) That care is taken to ensure that the correct Qualification type is recorded on C-Travel.
[Refresher training session to be held.]

(P2) That copies of evidence provided for proof of disability and companion concession applications are taken and held with the application form for reference.
[Refresher training session to be held.]

(P2) That care is taken to ensure that the correct Concession type is recorded on C-Travel.
[Refresher training session to be held.]

(P2) That, to provide assurance to the accuracy of Northern Rail invoices, spot checks of specific periods are carried out by requesting Northern Rail submit the vouchers they have invoiced us for.
[Audit has contacted Northern Rail. They already retain the vouchers and are now aware that spot checks will be carried out. Vouchers can be sent to the Cash Office to be counted.]

(P2) That the Customer Services Team Leader carries out a review of the Data Protection training requirements of the team, to ensure that staff have received the appropriate training. The essential requirements should form part of induction training.

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows management response if different from rec.]

[Identification of training needs will be addressed at training session week beginning 17/05/10. As many as possible will attend the Data Protection training session on 11/08/10. Head of Legal and Democratic Services to arrange a special 9-10am training session for those who can not attend on 31/08/10.]

SICKNESS ABSENCE MANAGEMENT 2010/11

(P2) That Sickness Absence Management is included as part of the induction training for new managers.

(P2) That guidance held on the Council Intranet re the return to work interview is updated to reflect the fact that return to work interviews must be carried out after every instance of sickness absence.

(P2) That all Managers/Supervisors are advised of the updated guidance on the return to work interview procedure.

(P2) That, if self certification and sick/fit notes are not forwarded to the HR department, this should be escalated to the relevant Head of Service.

Audit Recommendations - Overdue

Report Type: Actions Report
Report Author: Audit Manager
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SUMMARY OF OVERDUE RECOMMENDATIONS			
	Priority 1	**Priority 2**	
Total Overdue Recommendations as at 01/04/10	**7**	**26**	
"New" Recommendations due in Quarter 1	**5**	**26**	
TOTAL RECOMMENDATIONS TO BE IMPLEMENTED Q.1	**12**	**52**	
IMPLEMENTED FROM LAST QUARTER'S REPORT	3	3	
"NEW" BUT IMPLEMENTED THIS QUARTER	0	16	
Total implemented in the Quarter	**3**	**19**	
CANCELLED SINCE LAST QUARTER	0	1=N/A	
[redacted]			
OUTSTANDING FROM LAST QUARTER	4	23	
OVERDUE RECOMMENDATIONS ADDED THIS QUARTER	5	9	
Total Overdue Recommendations as at 12/07/10	**9**	**32**	

Code & Title AR-C Corporate

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C_011 Following work undertaken on Equality & Diversity in 2007/08, all Equality and Diversity Impact Assessments to be completed.	2	Head of Legal & Democratic Services	84%	31 Mar 2009	Corporate Governance 2007/08	17 Dec 2009 -- Only a small number now remaining to be completed 15 Jul 2009 -- Situation remains as at 8/4 08 Apr 2009 Progress continues to be made. Any outstanding Equality Impact Assessments will be timetabled for 2009/10. 12 May 2008 Complete all EIAs in 2008/09.
	AR-C_021 The Council should continue to focus on reducing its costs for service delivery, where these are above average, and improve the quality of service provided, where this is below average.	2	Head of Policy & Performance	75%	31 Mar 2010	Use of Resources 2007/08 March 2009	09 Apr 2010 All service costs / income generation potential were examined as part of a rigorous budget process. Shared Services for Revenues & Benefits and for Internal Audit have been approved, to reduce costs / improve service delivery. A full review of all services is to be undertaken in 2010/11. 31 Mar 2009 Evidence from Searching for Best Value Pilots confirms that many services do not have comparative data and this needs to be rapidly developed. Managers Group session to reinforce the need to maintain up-to-date and

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							robust measures of performance and costs. Corporate Value for Money strategy to be developed by 30 September 2009. General service performance is improving against the majority of BVPI's. Still need to improve more quickly in some areas. Elements of underperforming services (particularly Robberies per 1,000 populations; % of employees with a disability; Ethnic minority representation in the workforce; number of households where homelessness prevented; Plan-making milestones met; Households waste composted) will be monitored through action plans. (Lead: Head of Policy & Performance).
	AR-C_022 Ensure the monitoring and reporting of cost information includes trends over time and that any actions taken, as a result of comparisons and benchmarking, are routinely monitored and reviewed.	2	Head of Policy & Performance	25%	31 Mar 2010	Use of Resources 2007/08 March 2009	12 Apr 2010 Examination of comparative costs and trends over time has formed part of reviews within some services during 2009/10, for example as part of improvements in street cleaning and Revenues & Benefits. 31 Mar 2009 Baseline being established as part of Searching for Best Value Programme - due to be started in April 2009 and run throughout 2009/10. [Lead:

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							Head of Policy & Performance]
	AR-C_025 Should evaluate the effectiveness of its major partnerships and demonstrate the benefits of this way of working in terms of improved customer service and quality and better vfm.	2	Head of Development Strategy; Head of Finance and Management Information Systems	50%	31 Mar 2010	Use of Resources 2007/08 March 2009	09 Apr 2010 Review of Membership on outside bodies has been undertaken, with a report recommending a reduction in representation on outside bodies to be made to Council in May 2010. 18 Jan 2010 Partnership Register established and updated details to be completed by Managers by 31st January 2010. Evaluation framework using CIPFA Good Governance Guidance has been adopted for assessing risks and significance of strategic partnerships. Report to be received by the Executive in March. 31 Mar 2009 A Corporate Team Working Group was established in February 2009 and this work will be completed during 2009/10.
	AR-C_026 Should evaluate the impact and outcomes of its investments to improve service quality and demonstrate any vfm benefits arising from this investment.	2	Head of Development Operations; Head of Finance and Management Information Systems; Head of Policy & Performance	30%	31 Mar 2010	Use of Resources 2007/08 March 2009	09 Apr 2010 The Capital Programme is now linked to the Corporate Plan, which, in turn, is linked to public priorities. In bidding for resources, managers have to explain the links to the Plan. This will provide the building blocks for future performance evaluation.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							31 Mar 2009 T-Enabling projects include post project evaluation. Some examples in regeneration projects. Capital programme monitoring will include post project outcome assessment required. From April 2009 it is the intention to create a Capital Project Control Group, to monitor the progress of capital spend against milestones and to confirm at these stages that Contract Standing Orders are observed. (Lead: Head of Development Operations). Post project evaluation reports for major projects will be taken through the Corporate Improvement Board.
	AR-C_027 Overall risk management arrangements should be considered at least quarterly by the Audit Committee.	2	Chief Executive	50%	31 Mar 2010	Corporate Governance 2008/09	12 Jul 2010 Revised Strategic Risk Register reported on 27th May and Business Continuity Arrangements on the agenda for 4 August. 09 Apr 2010 Risk Management Arrangements will be reported to the 27th May Audit Committee. 06 Apr 2010 The strategic risk register went to Audit committee on the 23rd Sept 09, has not been reported in the next quarter 29 May 2009 Ongoing in

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							2009/10. Risks are monitored and recorded on Covalent as part of quarterly monitoring procedures. A quarterly report on risk management to be submitted to the Audit Committee.
	AR-C_030 Concern about the use of interim, agency and temporary staff.	2	Chief Executive	90%	30 Nov 2009	Annual Governance Statement May 2009	12 Jul 2010 The position continues to be kept under review, pending the organisational restructure in 2010/11. 25 Jan 2010 Appointments have been made to key posts. The Job Evaluation exercise has been completed and implemented. A structured approach is taken to vacancy management. Corporate Team review all vacancies and evaluate the best options. For example, it may be advantageous to have temporary staff to complete "one-off" projects at times of peak workload. 06 Jul 2009 Chief Executive to review recommendations and formulate a proposed way forward.
	AR-C_031 Ensure that risk management and governance arrangements weaknesses in partnerships are addressed (Point 1).	1	Chief Executive	70%	31 Mar 2010	Use of Resources Dec 2009	12 Jul 2010 The Cumbria-wide Partnership structure has now been amended. Work continues on risk management arrangements.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							13 Apr 2010 Work continues on Cumbria-wide partnership structures and risk management in 2010/11.
							18 Jan 2010 Budget Monitoring for Q.3 (2008/09) involved development of funding register, to identify external funding of projects to assist with closure of Accounts 2008/09. Further developments in 2009/10 to complement partnership framework - an action for Q.2, following appointment of the Projects Accountant. Partnership monitoring framework agreed in principle by Corporate Management Team (CMT) in February 2009. Working Group established involving CMT to progress this work during 2009/10. Managers requested to update details on Partnership Register by 31/1/10. This includes an assessment of the

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							to be received by Executive in March. A review of the LSP for Allerdale and Copeland is underway - report to be received by the Executive on 18/1/10. Marketplace system is being piloted and rolled out in 2009/10. Will provide information on supplier base and costs to enable review and potential efficiencies / savings.
							22 Dec 2009 Point 1. Review of Partnerships to be completed.
	AR-C_042 BCP's include staff chart, names and home address of all staff in the department,work, home land-line telephone numbers, mobile telephone numbers, email addresses, estimated costs of resources needed for business continuity arrangements	2	Director Quality of Life	0%	30 Jun 2010	Business Continuity Audit 2009/10	25 May 2010 Reminder sent to Management Group by Audit 25/05/10.

Code & Title AR-CS Customer Services

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_061 That all claims for single persons discount should be reviewed on an annual basis. If this is not practicable, a rolling programme of single person discount reviews should be set up in the Academy system.	2	Revenues & Benefits1(AS) Team Leader	60%	31 Dec 2009	Council Tax 2008/09	12 Jul 2010 Eligibility for Single Person Discount was reviewed as part of the National Fraud Initiative exercise in January 2010. However, the review still needs to be built in as a routine annual review. This will be revisited after the Shared Service staff structure is implemented.
							07 Jul 2010 Still awaiting input from System Support, however, now member on secondment has returned will chase it up.
							27 Apr 2010 still awaiting input from system support
							26 Jan 2010 The R&BS Team Leader confirmed that she has requested a document template to be set up on the Paris printing system. Once this has been completed, the reviews will be started.
							25 Jan 2010 Data re Single Person Discount was included in the National Fraud Initiative exercise for 2009/10 and the Fraud Team have been investigating any anomalies arising.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							18 Feb 2009 Automated reviews to be set up early in the new financial year (2009/10).
	AR-CS_068 The Council should evaluate the cost effectiveness of recovery actions, associated costs and the cost of not recovering debt promptly and assess the impact on debt recovery arrangements.	2	Head of Customer Services	90%	31 Mar 2010	Use of Resources 2007/08 March 2009	12 Apr 2010 Most effective method of recovery establsihed and used wherever possible. 22 Dec 2009 Report covering cost effectiveness now in draft 31 Mar 2009 Quarterly monitoring to the Executive continued throughout 2008/09. Plan to undertake an evaluation process during 2009/10, led by the RBS Operations Manager.
	AR-CS_070 That Data Quality training is cascaded down to all those who are responsible for input of data, reports and reconciliations.	2	Head of Customer Services	75%	31 Mar 2010	Benefits System 2008/09	12 Jul 2010 Staff have been identified who need to attend the next training session, with a new target date of 30 Sept 12 Apr 2010 JD's updated to include data quality ans staff reminded regularly of issues. Regular quality checks undertaken to ensure data and claims are accurate. Still awaiting more corporate training. 24 Apr 2009 Further corporate training is planned for 2009/10. Managers to nominate attendees.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_092 That a further training session on the Debt Recovery Handbook is given.	2	Revenues & Benefits(TC) Team Leader	0%	31 Mar 2010	Sundry Debtors 2009/10	14 Jul 2010 Training is now planned for September, to avoid the main holiday period. 09 Apr 2010 Training is planned for June/July 2010. 24 Nov 2009 Matt Freestone, Systems Accountant, to assist with training.

Code & Title AR-DO Operations

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-DO_009 That the Procurement Officer discusses with EGS the facilities for archiving and meeting the Authority's retention requirements.	2	Procurement Data officer; Head of Development Operations; Contracts & Projects Manager; Procurement Officer	50%	30 Jun 2010	Marketplace Purchasing System 2009/10	13 Jul 2010 EGS have been contacted regarding their archiving and retention arrangements, and we are awaiting a response.

Code & Title AR-F&MIS Finance & Management Information

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-F&MIS_059 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	25%	31 Jan 2008	Creditors 2007/08	30 Jun 2010 Status is unchanged from that previously reported. 30 Mar 2010 As previously noted, workload pressures (the imminent departure of the s.151 Officer, closedown 2009/10, vacancies etc) continue to mean general training given to new employees is done on an ad hoc basis. 24 Dec 2009 Workload pressures arising from budget setting, finance team restructure and benefits inspection have delayed further progression of this. Ad hoc training is given when a requirement is identified and the Financial regulations are available on both the external website and the intranet on the recently updated Finance pages. Work on the review of the Financial Regulations will take priority, once this is complete developing a finance training package will recommence. 22 Sep 2009 Now that the 08/09 audit is materially

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							complete, work on reviewing the Financial Regulations, including updating the training pack, will commence.
							24 Jul 2009 Financial Regulations are to be reviewed. Training will then be delivered.
							03 Apr 2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed work on the Financial Regulations and training. This will be picked up again once closedown pressures ease.
							01 Dec 2008 Financial Regulations documents have been printed for the 2 new Accountancy postholders. This needs to be extended to new starters in all departments, with regular training sessions. Training is in the pipeline for February / March 2009.
							02 Oct 2008 No new appointments to date
	AR-F&MIS_096 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	2	Accountancy Services Manager	90%	30 Sep 2008	Annual Audit and Inspection Letter March 2008	30 Jun 2010 The Council is currently undertaking Service Reviews. Part of this process, due to be complete in September 2010, involves the accurate and comprehensive costing of services.
							30 Mar 2010 The recharge of

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	effectiveness.						09/10 support service and service management cost budgets has taken place and procedures are in place for the recharge of 09/10 actual expenditure in line with the closedown timetable. The 10/11 recharge data is currently being compiled and the recharge of 10/11 support service and service management cost budgets will take place within the next few weeks. These recharges, combined with improvements to the budget monitoring process (which will assist the regular checking of coding etc) which come into effect in the new financial year, will help ensure the Council is able to accurately ascertain the total cost of a service.
							24 Dec 2009 Recharges has been identified as a key area for 09/10 closedown and this will be considered in detail when relevant members of the Finance Team meet in January to review the process. Equally, work continues on consideration of options in relation to time recording systems which could be used to provide more detailed information on which to base relevant

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							recharges (see 09.AS_2.4 re time management project).
							08 Oct 2009 Now the 2008/09 Financial Statements have been audited and signed off, work is recommencing on reviewing the Financial Ledger coding structure. This, combined with Finance's involvement in the Time Management Project (see 09.AS_2.4), will enhance the accuracy of recharges and ensure coding of income and expenditure within the ledger is sufficiently detailed and structured to enable the production of relevant and timely information which can be used to review value for money within services and corporately.
							09 Apr 2009 Priority is the 2008/09 Final Accounts.
							25 Feb 2009 Linked with AR-F&MIS_001. Ongoing - the need to deal with urgent issues such as the 2006/07 & 2007/08 audits and 2009/10 budget has delayed this. Finance continue to improve structure within ledger to ensure that reporting of financial data is relevant and timely. Meetings to be arranged to discuss how to

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							progress this.
							01 Dec 2008 Accountancy Services Manager and Financial Accountant will be in post from 15/12/08. A meeting will be set up early in 2009 to progress unit costing.
							02 Oct 2008 No further progress pending closure of accounts and filling of vacant posts (2 Accountants)
							21 May 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-F&MIS_136 That future updates of the Financial Regulations are notified to all employees and members.	2	Accountancy Services Manager	60%	31 Mar 2010	Training Expenses 2008/09	30 Jun 2010 A review of the Financial Regulations is underway and the revised regulations are due to be presented to Council in August. Once approved, the Regulations will be circulated to all employees and members.
							31 Mar 2010 No further update at this stage. Subject to workload pressures, the Accountancy Services Manager now plans to undertake a review of the Financial Regulations once the closedown of 09/10 is materially complete.

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							24 Dec 2009 Work on the review of the Financial Regulations continues, however progress has been delayed due to workload pressures arising from budget setting, finance team restructure and benefits inspection work.
							29 Sep 2009 Initial work has begun on the review of the Financial Regulations. This will continue over the next few months now that the 2008/09 audit is materially complete.
							24 Dec 2008 A review of the Financial Regulations will begin Summer 2009
	AR-F&MIS_141 That adequate and effective cash flow forecasting records are established and maintained on a regular basis, showing daily transactions and the estimated net position.	2	Accountancy Services Manager	50%	30 Apr 2009	Loans and Investments 2008/09	30 Jun 2010 The SAO - Treasury & Insurance post is in the process of being recruited to. Once an appointment has been made and the officer is in post, this recommendation will be revisited.
							06 Apr 2010 Due to an internal move within the team, the SAO - Treasury & Insurance post is currently vacant. Recruitment to this post will commence shortly (subject to closedown pressures). In the interim, TM duties are temporarily being

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							covered by suitably experienced members of the Finance team and this, combined with the ongoing advice and support of the previous post holder who remains within the team in a different role, ensures the Council will continue to comply with the TM code. However, the impact of this vacancy on available resource means that this recommendation cannot yet be implemented. As previously noted, material transactions are diaried to manage cashflows.
							24 Dec 2009 Meetings re Treasury Management processes and procedures will resume in January and this issue will be picked up by the group.
							26 Oct 2009 Material transactions are diaried to manage cashflow. Detailed projections still to be fully implemented. New target date 2010/11 for full implementation.
	AR-F&MIS_158 Budgets should be linked to the MTFS, to business and activity plans, to operational activity indicators that lead indicators of spend and to risk	2	Head of Finance and Management Information Systems	75%	31 Dec 2009	Use of Resources 2007/08 March 2009	25 Jan 2010 Managers have been fully involved in the 2010/11 budget build, based on service planning and linked to the Medium Term Financial

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							Strategy. Improved capital project monitoring procedures are now in place and volatile revenue budgets have been identified and are closely monitored. However, unit costs are still to be developed consistently across the Council's activities.
	assessments of material items of revenue and capital income and expenditure.						31 Mar 2009 T-Enabling board, integrating service planning with strategic planning, introduced in 3rd Quarter 2008/09. 2009/10 budget setting was in line with the amended MTFS, reflecting pressure from recession whilst protecting key services and plans. Corrected previous budget inconsistencies. Budget monitoring 2009/10 to include monthly exception reporting to CMT, in addition to quarterly reporting to the Executive. Reviewed land and property disposals in line with economic climate. Will prepare contingency plan for expected upturn and/or review alternatives. Budget cognizant of activity levels and budget adjusted accordingly e.g. increased investment in Housing Services (£250k), Planning establishment, Crematorium

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							and Car Parking income. Searching for Best Value project underway in support of vfm and spend comparators. Project to be completed within 2009/10 and to provide 2010/11 budget process with early indications of priorities. Workforce planning underway to match establishment to business requirements over time - target date of April 2010. Risk-based reserve established for 2008/09 (and revised for 2009/10) to reflect consideration of material risks to revenue budget achievement. Revised capital & revenue monitoring reporting format introduced in Q.2 2008/09, to facilitate scrutiny and flagging of variances in relation to income generation compared to budget. Budget monitoring format to be reconsidered during 2009/10. Corporate Improvement Board to be engaged in improvement planning / program monitoring.
	AR-F&MIS_190 That a Statement of Assurance on Internal Control is sought from the auditors of Lancashire County Council.	2	Head of Finance and Management Information Systems	75%	31 Mar 2010	Concessionary Travel 09/10	06 Apr 2010 Lancashire CC Audit report was obtained. A follow up report has been requested. 25 Sep 2009 Assurance will

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							be sought through County Concessionary Fares Group.
	AR-F&MIS_207 Progress in implementing the new asset register in 2009/10 should be monitored and work will be required by Internal Audit to document the system and to ensure that balances have been correctly and fully transferred.	1	Head of Finance and Management Information Systems; Audit Manager	85%	31 Mar 2010	Annual Governance Report September 2009	28 Jun 2010 New target date of 31/12/2010. Position continues to be monitored. Fixed Asset Module won't go live until the 2009/10 Accounts have been audited and signed off. This will then provide the opening balances for the new module. 16 Apr 2010 Consilium have been working with the Accountancy Team to instal the Asset Module. They will now be back on site on 23rd April. The Closure Plan assumes that the Accounts will be based on the existing Asset Register, with the new module being operated in parallel to confirm its reliability. Internal Audit will undertake an audit of the new module, once it has gone live. 31 Mar 2010 Tests of the Asset Register in the test system are nearly complete. Implementation of the module into the live system is scheduled for mid April. During the 2009/10 closedown, the module will be run in parallel with the existing asset register (excel spreadsheet) in order to give

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							comfort that the implementation of the module has been successful.
							12 Jan 2010 Work on updating the data held within the test system for audit adjustments following 2008/09 audit and implementation of the asset register module into the live system commenced today and it is anticipated the module will be in place in time for closedown 2009/10.
							23 Dec 2009 Work on implemetation into the live system will commence in January.
							27 Nov 2009 Implementation is scheduled for the last quarter of the financial year.
							24 Nov 2009 Software has been purchased (integrated with TOTAL ledger) and is currently held in Test environment, pending further work. Module has been populated but we anticipate further work to ensure IFRS compliance and to reflect audit adjustments following 2008/09 audit.
	AR-F&MIS_211 Evaluate the impact of the new arrangements for monitoring the delivery of the	1	Head of Finance and Management Information	75%	30 Jun 2010	Use of Resources Dec 2009	16 Apr 2010 -- enter new status update --
							16 Apr 2010 Regular

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	capital programme.		Systems				meetings of the Capital Control Working Group have happened during the year and notes have been recorded. Discussions directly fed into the Capital Control returns and the reasons for any variations are better understood. This is reflected in the quarterly monitoring reports to the Executive. The quality of the monitoring will be fully appraised when the outturn is confirmed.
							22 Dec 2009 Developments in 2009/10 to improve the monitoring and the delivery of the capital programme have been introduced and are working. These include the establishment of Capital Control Working Group, appointment of Capital and Projects Accountant, establishment of Strategic Asset Management Group with Portfolio Holder, development of budget monitoring practices introduced in Q3 of 2008/09 and filling of key vacancies within Services in 2008/09 providing capacity to deliver schemes eg housing. These will be evaluated as part of quarterly strategic risk management process, ie at

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							end of quarter 3 with a full review after the end of the financial year.
	AR-F&MIS_213 That, to provide an accurate audit trail, the Systems Accountant submits a help desk to Consilium to have the interface modified to show payments made via BACS as "BACS" and not "Cheque"	2	Accountancy Services Manager	30%	30 Jun 2010	NNDR audit 2009/10	30 Jun 2010 New target date 30th September 2010: The Systems Accountant is in the process of following up this request to ascertain a likely timeframe for completion. 31 Mar 2010 The request is now with the interface team at Consilium. There is currently a 12 week lead time for such work. 06 Jan 2010 A helpdesk call was logged with Consilium (23/12/09) to change the interface so that BACS payment types are recognised on TOTAL.
	AR-F&MIS_224 Where possible, for single programme claims obtain an updated offer letter / programme agreement from North West Development Agency (NWDA) for the approved funding for the lifetime of the project.	1	Accountancy Services Manager	60%	30 Apr 2010	Certification of Claims and Returns - Feb 2010	12 Jul 2010 A letter has been sent to NWDA and followed up by the Capital Accountant. Initial indications suggest NWDA will not be providing the requested information. 31 Mar 2010 As noted below and set out in the Council's response to recommendation 3 of the Audit Commission 2008/09 Certification of Claims and Returns - Annual Report, as part of the production of the 2009/10 Statements of Grant

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							Expenditure for the Single Programme we will write to NWDA requesting an updated offer letter / programme agreement for the approved funding for the lifetime of all NWDA funded projects above the de-minimis limit (the 09/10 limit was £100,000). However, as noted in the covering report to Audit Committee on 17th March 2010, it is not within our control to secure this information; NWDA may chose to comply with our request or not.
							15 Mar 2010 As part of the production of the 2009/10 Statements of Grant Expenditure for the Single Programme, we will write to NWDA requesting this information.
	AR-F&MIS_231 That a hard copy of the IT Disaster Recovery Plan is stored in a remote location off-site and that all key IT staff are briefed on the whereabouts of the plan.	2	IT Manager	0%	31 May 2010	Business Continuity Audit 2009/10.	25 May 2010 As the IT Disaster Recovery plan is updated on a regular basis (sometimes weekly) it is not practical to have a hard copy held off site. IT Manager has agreed that each member of the IT team will be given an encrypted copy of the IT Disaster Recovery Plan on disc, to be held at home, any updates can then be carried out quickly.

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	AR-F&MIS_232 That a hard copy of the systems inventory be added to the Disaster Recovery file for reference. This could be held on a USB stick, securely held off-site.	2	IT Manager	0%	31 May 2010	Business Continuity Audit 2009/10.	
	AR-F&MIS_233 That the results of any IT Disaster Recovery exercise should be recorded and reported to Corporate Team, so that lessons can be learned and improvements made. The Disaster Recovery Plan should be updated if necessary.	2	IT Manager	0%	25 May 2010	Business Continuity Audit 2009/10.	25 May 2010 An incident report form will be used after any IT Disaster Recovery exercise; this will be reported to Corporate Team.
	AR-F&MIS_234 That the ICT Manager checks at least annually that the IT Disaster Recovery Plan accurately supports the operational BCP's, in respect of systems, locations and key contacts.	2	IT Manager	0%	31 May 2010	Business Continuity Audit 2009/10.	25 May 2010 This could be incorporated into a document management system with version tracking.

Code & Title AR-LD Legal & Democratic

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD_020 Concern about the process for land sales, particularly aspects of public involvement.	2	Head of Legal & Democratic Services	90%	31 Mar 2010	Annual Governance Statement May 2009	02 Jul 2010 Contract Standing Orders' revisions will now be presented to the August Council for approval 09 Apr 2010 The recommendations and issues have been discussed with the key officers involved. The Contracts & Projects Manager has confirmed that most of the recommendations are being adhered to when dealing with land matters. He is in the process of updating Contract Standing Orders and will include cross reference to the Audit Commission recommendations and a checklist for officers to adhere to when dealing with land matters. Target date for this is 31 May 2010. 06 Jul 2009 Procedures being reviewed for the disposal of land in line with the Audit Commission recommendations in the Annual Governance Report 2006/07 (published March 2009) to be considered by the new Capital Control Group.
	AR-LD_021 That a review of the	2	Head of Legal &	20%	31 Dec 2009	Elections	05 Jul 2010 Will be addressed

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	tax deductions is undertaken, as payments for travel expenses in relation to electoral duties are liable for tax.		Democratic Services; Democratic Services Manager			Administration 2009/10	as part of a review of payments for all election duties currently being undertaken 09 Apr 2010 This will be addressed in time for the May 2010 Elections. 13 Jan 2010 Will be done before the next Elections
	AR-LD_026 That the Authority reviews its procedures to ensure that all staff have been briefed or will receive briefing on Data Protection requirements.	2	Head of Legal & Democratic Services	50%	30 Jun 2010	Marketplace Purchasing System 2009/10	12 Feb 2010 HR training co-ordinator is promoting attendance at Data Protection training sessions. Attendees have been recorded - in the last 2 years at least 150 staff have attended. Exercise will be undertaken to identify those who have not yet attended and these staff will be targeted for future training sessions.

Code & Title AR-LES Leisure & Environmental Services

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LES_014 That emergency planning information is copied and stored in a separate secure location away from the Copeland Centre.	2	Environmental Health Manager	0%	30 Jun 2010	Business Continuity Audit 2009/10.	

Code & Title AR-PP Policy & Performance

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP_024 That the Data Quality training is cascaded down to all staff in the section.	2	HR Manager	90%	30 Apr 2009	Payroll 08/09	06 Jul 2010 Data quality training workshop will be arranged during 2010/11 to cover new employees and those who missed out when first sessions organised. 12 Apr 2010 -- enter new status update -- 01 Apr 2010 further training still required for 2 payroll staff to be carried forward into 10/11 18 Jan 2010 Further training to be commissioned in 2010. 03 Nov 2009 Training has been attended by a further 2 HR officers. The 2 Payroll Officers are to attend the next training sessions to be provided. 15 Apr 2009 Further data quality training planned for 2009/10 and budget allowed for in corporate training plan.
	AR-PP_028 Ensure that the data quality improvement plan is implemented consistently across the Council. Specific action is required on improving the quality of data on both affordable homes and on the accuracy of housing	1	Head of Policy & Performance	95%	30 Jun 2010	Use of Resources Dec 2009	06 Jul 2010 Data quailty action plan fully implemented with exception of data system requiring input from partners Cumbria Strategic Waste Partnership. 12 Apr 2010 Data quality

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	benefit payments (Point 1).						improvement plan has been implemented across all services. Ongoing need to improve some service data systems that will continue into 2010/11, where these cross service and organsiational boundaries. 18 Jan 2010 Use of Resources judgement recognised progress made at corporate level to put appropriate framework in place. Plan for improvement includes actions for service managers, including new training programme. 22 Dec 2009 Point 1. Further training for Managers.
	AR-PP_033 Improve performance with regards to staff sickness absence and the diversity of its workforce (Point 2).	1	Head of Policy & Performance	50%	30 Apr 2010	Use of Resources Dec 2009	06 Jul 2010 -- enter new status update -- 06 Jul 2010 Taskgroup in place to review Sickness Absence Management Policy & Procedure. Internal Audit report shows managers are following the procedure. Presentation from First Care offering external support for management of sickness reporting and information -at present monitoring sickness figures in 2010/11 which show some signs of improvement. Chorley offered feedback on Policy &

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							procedure as part of HR/OD stream of improvement programme. Additional Occ Health sessions commissioned.
							12 Apr 2010 Staff sickness is a continuing area of weak performance despite targeted management actions which follow accepted good practice. Budget for improved Occupational Health Service is now available, and this is being put into place. Action plan to improve diversity of workforce is part of action plan towards Equality Framework for Local Government due to be assessed at end of 2010.
							18 Jan 2010 Budget bid included in draft budget for 2010/11.
							22 Dec 2009 Point 2. Commission more Occupational Health sessions based on analysis of Point 1.
	AR-PP_034 Improve performance with regards to staff sickness absence and the diversity of its workforce (Point 3).	1	Head of Policy & Performance	75%	30 Jun 2010	Use of Resources Dec 2009	06 Jul 2010 Work towards assessment against Equality Framework for Local Government allows review of policies to ensure that HR practices are not unintentionally disadvantaging under-represented groups.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							12 Apr 2010 Staff sickness is a continuing area of weak performance despite targeted management actions which follow accepted good practice. Budget for improved Occupational Health Service is now available, and this is being put into place. Action plan to improve diversity of workforce is part of action plan towards Equality Framework for Local Government due to be assessed at end of 2010.
							18 Jan 2010 Proposal for further training and support for managers during 2010 in tackling sickness absence.
							22 Dec 2009 Point 3. Provide further training in absence management for managers.
	AR-PP_035 Improve performance with regards to staff sickness absence and the diversity of its workforce (Point 5).	1	Head of Policy & Performance	75%	31 Mar 2010	Use of Resources Dec 2009	06 Jul 2010 Taskgroup in place to review Sickness Absnece management Policy & Procedure. Internal Audit report shows managers are following the procedure. Presentation from First Care offering external support for management of sickness reporting and information -at present monitoring sickness figures in 2010/11 which show some signs of improvement. Chorley offered

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							feedback on Policy & Procedure as part of HR/OD stream of improvement programme. Additional Occ Health sessions commissioned.
							09 Apr 2010 Re sickness - Health Improvement Officer has been appointed. Managers have been reminded at Managers Group about Sickness Management and a sickness record highlighting the problems to be addressed has been circulated to Heads of Service on a regular basis. Funding has been requested for additional Occupational Health Support, to increase the availablity from 1 to days per week. This will increase the throughput of sickness cases for evaluation and resolution. Re diversity of workforce - baseline data has been prepared. An advert is to be placed in the Equality Britain Directory, to raise the profile of the Council as an employer. This will also allow access to 6 months' free advertising of job vacancies on the Equality Britain website.
							18 Jan 2010 Format and means of publication to be

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							decided. Data available. 22 Dec 2009 Point 5. Publish profile of workforce including job applicants.
	AR-PP_040 That if self certification and sick/fit notes are not forwarded to the HR department, this should be escalated to the relevant Head of Service.	2	HR Manager	15%	30 Jun 2010	Sickness Absence Management Audit 2010/11	09 Jul 2010 Arrangements made to escalate action on missing sick notes and RTW forms to relevant Heads of Service. Will monitor over coming months.

Code & Title AR-R Regeneration

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_017 That supporting evidence of the admin. fee should be kept on the project file, alongside the claim.	2	Economic Development Manager	50%	31 Oct 2007	Economic Devt. Projects / Admin of Grant Claims 07/08	09 Apr 2010 This was still outstanding in formal procedures and may not be done consistently. 27 Jul 2009 Will be included in the training and procedures as part of AR-R14. Implemented by March 2010. 09 Apr 2009 Finance and Development Services are planning to work together in 2009/10 to improve the Accountable Body role, in line with the recruitment of a project accountant.
	AR-R_088 That all members of the Housing Renewal Team attend the next available Data Protection course.	2	Housing Renewal Manager	75%	31 Mar 2010	Improvement Grants July 2009	05 Jul 2010 Not enough take up for course in June, will attend next course. 09 Apr 2010 Awaiting arrangement of a further data protection course. 29 Jul 2009 Two members of the team attended training, existing member will attend the next course.
	AR-R_092 Ensure that there is a clear link between the procurement strategy and practice and the outcome from the Council's ongoing assessment of local needs.	1	Head of Development Operations	80%	28 Feb 2010	Use of Resources Dec 2009	09 Apr 2010 Strategy was approved February 2010 and includes reference to encouraging local suppliers. The contract register and forthcoming tenders are

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							published on the Council's website. 3 Workshops have been arranged for June 2010 with presentations by Business Link, Learn Direct and CREA. Invites are to be sent to local suppliers and those registered with Business Link.
							22 Dec 2009 The Action Plan as part of the Council's newly revised Procurement Strategy covers this issue. This Strategy will be taken to the Executive alongside the Sustainable Procurement Policy in February 2010 which also addresses the local needs issue.

Audit Services Quarterly Monitoring Report 1st Quarter APPENDIX C

AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 30 JUNE 2010

Indicator **Audit Services:**	**2009/10**		**2010/11 Target**	**Key PI Ref.**	**2010/11 Actual to Date**
	Target	**Actual**			JUNE
% of monthly audit plan completed	90%	83%	**90%**	AFP.01	99% *
Direct audit time as a % of total time	68%	64%	**68%**		64% **
% of fundamental systems audited against plan	100% by 31 March	100%	**100% by 31 March**		7% ***
% of other systems audited against plan	70%	50%	**70% by 31 March**		29% ****

* Minor slippage against plan due to some audits over-running the estimated time [Capital Accounting and Corporate Governance brought forward from 2009/10], advice requested from managers and corporate training sessions.

** Direct audit time was down in the first quarter, due to the preparation of annual end of year reports for Audit Committee, training sessions attended and preparation for the shared audit service.

*** Only 1 fundamental system audit was due to be completed by the end of June [Concessionary Travel]. This was completed. Audits had also been completed and draft reports prepared for Capital Accounting and the Final Accounts process. These final reports would be issued in Quarter 2, in line with the monthly audit plan.

**** 8 “other” systems were due to be audited by the end of June. 7 of the 8 were completed and final reports had been issued. The remaining audit related to Recruitment. The audit was completed but awaiting review and issue of the draft report.