

AUDIT COMMITTEE 22 04 09
AUDIT SERVICES MONITORING REPORT: FOURTH QUARTER 2008/09

Item 6

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1.0 AUDIT WORK IN THE FOURTH QUARTER 2008/09

1.1 Final reports issued

- The Beacon / TIC Cash & Banking 2008/09
- Cash Receipting 2008/09
- National Non Domestic Rates (NNDR) 2008/09
- Council Tax 2008/09
- Payroll 2008/09
- Benefits 2008/09
- Loans and Investments 2008/09

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

- Creditors 2008/09
- Sundry Debtors 2008/09
- Main Accounting System 2008/09

These reports will be issued in the first quarter of 2009/10.

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 Beacon / TIC Cash & Banking

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

Written procedures were in place and staff were aware of these and of the Financial Regulations. However, various discrepancies were found relating to:-

- delay in income reconciliation and banking;
- the cash breakdown being incorrectly calculated;
- no documentary evidence of refunds;
- shorts/overs entered incorrectly onto TASK by e-return;
- no documentary evidence of handover of banking from TIC.

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However, the value of individual discrepancies was low. We note that the current till arrangement at the TIC does not allow for each member of staff to be accountable for her own takings – a basic control to deter theft and to protect staff from suspicion if monies are missing. A second till would cost £6,000 and management do not consider this to be affordable. We also found that the Accountancy section had failed to pay the fidelity guarantee premium in April 2008, so this insurance cover was not in place until the premium was paid in November 2008. [This covers misappropriation of funds by staff entrusted with these duties – however, we could only claim if appropriate controls were in place and the member of staff responsible could be identified – see comment re TIC above].

1.2.2 Cash Receipting

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

The cash collection process and procedures were found to be of a satisfactory standard. However, there were other areas highlighted during the review which, if implemented, would improve the system of control in operation. These include:-

- The Customer Services Manager should ensure that cover arrangements are formalised, and training is undertaken, to ensure tasks that require high level access rights to the Civica Cash Receipting System could be completed in the absence of the System Administrator;
- Notification processes for the removal of leavers and transferees should be completed promptly;
- TASK (Financial Ledger) suspense accounts should be monitored and cleared regularly.

1.2.3 National Non Domestic Rates (NNDR)

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

The Valuation Office verification and reconciliations were carried out accurately and promptly. The collection rate remains high and was matching the monthly target levels. Applications for the various relief categories have been processed accurately and the NNDR accounts, in general, were well

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maintained. Appropriate recovery action was taken promptly and accurately in relation to those accounts that had fallen into arrears.

However, the effectiveness of some controls had deteriorated since the 2007/08 audit. These could have resulted from the long term absence of a key member of staff and the additional work pressures that this brought about:-

- No checklist of routine tasks that need to be performed daily/weekly for the Revenues and Benefits (RBS) Team Leader (Revenues) is in place, even though the previous audit recommendation for such (AR-CS_49) has been actioned as having been completed;
- There had been a significant delay in approved write-offs being actioned on the Academy System;
- Only sporadic management spot checks are being carried out by the RBS Team Leader (Revenues) because of time pressures; and
- The absence of the RBS Team Leader (Revenues), who provides the Academy system control figures, also resulted in a significant delay in Accountancy reconciling the NNDR income posted to the financial ledger. This had only been brought up-to-date in February.

However, the risk reported in previous audits - due to a good working knowledge of the system and the maintenance of the NNDR accounts being largely restricted to the RBS Team Leader (Revenues), has been lowered, through other members of staff receiving training on the system.

There is a minimal risk arising from the recovery and account maintenance staff having the same range of access on the system. Technically, recovery staff could amend account registration details and vice versa. However, there is a full audit trail on the system and the 2 Team Leaders monitor the position. Internal Audit also carry out annual checks.

1.2.4 Council Tax

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

The majority of key controls were effective and being complied with. The reconciliation of properties compared to the Valuation Office List was up to date, Valuation Office amendments were promptly processed and all accounts tested were found to be in order. Suspense items were being regularly cleared and posted to accounts.

Collection figures showed that 87.42% of the amount due had been collected at the end of December 08, against a target of 86.75%, and recovery action was progressing in line with the timetable. A sample of special arrangements

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to pay arrears showed that most payments were up to date and action had been taken where the payment agreements had not been kept.

The completion rate for accounts actioned within the 10 day target has improved considerably. As at 12/01/09, 91.6% of accounts had been actioned - an improvement of over 30% on 2007/08 figures.

The areas for improvement related to:-

- Ensuring all accounts with single person discounts are included in the rolling programme of discount reviews;
- Checking special arrangements to pay letters before they are sent to customers to ensure that the dates are correct and in line with any direct debits raised;
- Ensuring the prompt processing of write-offs on the system; and
- Ensuring reconciliation to the TASK financial system is up-to-date.

1.2.5 Payroll

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

We found that system controls regarding the processing and payments of the Payroll were generally operating well and were being complied with. We found no errors in our sample testing of salary payments.

However, there is a long outstanding recommendation in relation to the completion of written procedures to cover any locally agreed terms and conditions. **This has been designated as a high priority by the external auditor.** As at February 2009, written procedures were 80% complete. The deadline for completion has been extended due to job evaluation staff resource pressures.

A standard fraud prevention control is to separate duties so that one individual or section authorises a transaction and a separate individual or section processes that transaction. In this case, the Human Resources Officers maintain the authorised employees' records on the Empower system and check that the records on the SAGE payroll system, used by the Payroll Officers, match the authorised employees and pay scale points on the Empower system. However, this check is compromised by the fact that the Payroll Officers have full access to the Empower system and could amend the authorised records. There is an outstanding recommendation to address this. The risk is low, as there are compensatory controls in place.

At the time of this audit, we were able to sample test that the interim annual pay rise had been correctly applied. A different sample of back pay

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calculations was also tested. All were found to be correct. However, the final settlement of an additional 0.3% had not been processed as at 3 March 2009.

1.2.6 Benefits

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

Controls were good and being complied with. We found further improvements had been made since the 2007/08 audit:-

- for all the 18 cases of benefit granted, in our sample of transactions between April 2008 and February 2009, the applications had been correctly processed and the average time to process was 18 days;
- 2008/09 unrepresented cheques over 6 months old had been promptly investigated.
- most of the data quality arrangements detailed in the corporate guidelines were already in place.

However, although reconciliations within the Academy system and to the Cash Receipting system had been regularly undertaken, the reconciliation to the financial ledger had been delayed due to staffing resource problems in the Accountancy section. As at 3/3/09, the reconciliation had been done up to January 2009 and would be completed as part of the year end process. Although this has created more work for the final quarter, there is no risk to the integrity of the Final Accounts and management performance figures throughout the year have been produced from the Academy system – not the Financial Ledger.

We also note that, although Business Continuity arrangements are in place in relation to restoring the software system in the event of server failure, these have not yet been tested.

1.2.7 Loans & Investments

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

Key policies and procedures were in place and in line with the CIPFA Code of Practice for Treasury Management. As at 26/02/09, the draft Treasury Management Manual (revised March 2007) included the majority of the requirements but needed to be updated with reference to the outstanding audit recommendations. The manual should then be formally approved by the Head of Finance and Management Information Services. The manual is currently being revised with a deadline date of 31/03/09.

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All transactions tested were found to be in order and complied with the Treasury Management Strategy. There have been no short-term loans taken out by the Council during 2008/09. There is 1 long-term loan from DEPFA Bank remaining from 2002 for £5,000,000.

As highlighted in a previous audit report on The Beacon/TIC Cash & Banking, the insurance premium for the Fidelity Guarantee insurance, due in April 2008, had not been paid, so this insurance cover was not in place until the premium was paid in November 2008. However, sufficient separate authorisations are in place to make misappropriation of funds a low probability. 9 of the 12 Fraud Prevention / Detection controls were in place. The remaining 3 were not applicable to this area.

Due to the lack of staff resources, no reconciliations between the treasury management records and the main accounting system had been undertaken for 2008/09, as at 09/02/09. However, the bank reconciliation was regularly carried out to check the movement of funds. We can confirm that the movement of cash on material temporary investments had been correctly accounted for and that there were only minor errors in the description details.

We have classed the system controls as “Satisfactory”, despite the issue of the Fidelity Guarantee and the lack of reconciliations to the financial ledger, as all transactions were in line with the TM Policy and procedures and any movement of funds had to be separately authorised by 2 senior officers, other than the dealer initiating the transaction. In addition, the bank statements are checked by an experienced independent officer on a daily basis and this would highlight any “abnormal” transactions. All the relevant Fraud Prevention / Detection controls were in place.

1.3 **Follow-up audits**

1.3.1 A running progress report is kept of all Priority 1 and 2 recommendations outstanding, since the first formal follow-ups were carried out in January 1997. All outstanding audit recommendations, including all recommendations made in reports issued in this quarter, have now been input on to the Covalent performance software. This will streamline the monitoring process. All those recommendations still outstanding, with a target date up to 31 March 2009 are detailed at Appendix B.

1.4 **Issues arising from outstanding recommendations**

- 11 long-standing recommendations and 12 “new” recommendations have been implemented since we reported last quarter. Further progress has been made on some of the remaining recommendations.
- 4 recommendations have been cancelled:-

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- (1) Separation of duties in the IT team
[Team too small to implement this but compensatory control of annual specialist computer auditor healthcheck and internal audits]
- (2) Review of Records Management
[Insufficient staff resources / best practice but not statutory requirement]
- (3) Access to the HR administration system (PWA) be reviewed to maintain separation of duties between HR officers and Payroll Officers.
[Not technically possible to implement this in the system].
- (4) That cashiers at the Beacon/TIC use a separate colour-coded button, so that individual cashiers on each shift could be accountable for their own takings.
[Not technically possible – more cashiers than colour-coded buttons available. Other options being considered]

2.0 EXTERNAL AUDIT

- 2.1 External audit issued the 2006/07 Governance Report, the 2007/08 Governance Report, the Use of Resources Report and the Annual Audit & Inspections Letter. These have been reported separately to the Audit Committee on 27 March 2009.

3.0 INTERNAL AUDIT PERFORMANCE AGAINST AUDIT PLAN

- 3.1 We achieved 66% of planned audit work for the financial year, compared to the target of 90%. A summary of the audit performance measures is attached at Appendix C. The significant slippage against plan has been caused by the Audit Manager acting up as Head of Finance and Management Information Systems for the whole of the 2nd quarter (the post was not “back-filled”) and by the remaining audit staff carrying out detailed testing relating to the closure of the 2007/08 Accounts. Work on the Final Accounts continued in the 3rd quarter to the beginning of November and, subsequently, whilst the Accounts were subject to external audit. [In previous years, with minimal non-audit work and all staff in place, around 90% of the planned work was achieved].

- 3.2 The following audits had to be deferred:-

- Renovation Grants [2008/09 grants awarded]
- Leased Transport
- ICT Strategy
- Economic Development Projects
- Evaluating Business Risk and whether service objectives were met
- Business Continuity Arrangements
- Grants Claims Administration

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- Partnership Developments
- Corporate Governance 2008/09
- Budgetary Control 2008/09 and Budget Process for 2009/10 Budget

Work on Procurement Arrangements has also been deferred, as the new Marketplace system has not yet been piloted or gone live. Similarly days planned for audit of the new Building Control system were not needed, as the new system has not yet gone live.

- 3.3 Work on the Corporate Governance 2008/09 audit has started in April. The remaining areas will be fed into the annual risk assessment review but Renovation Grants is likely to be the next priority.

4.0 STAFFING ISSUES

- 4.1 Although all posts were filled during the year, audit days available/capacity were significantly reduced due to the circumstances within the Finance department, as described at 3.1 above. "Lost time" amounted to 307 days, i.e. 35% of total audit days available.

5.0 CONCLUSION AND RECOMMENDATION

- 5.1 There was significant slippage against the Audit Plan, due to the level of non-audit work undertaken and the fact that the Audit Manager post was vacant for 3 months. However, work on the main financial systems was largely completed by the end of the financial year, with final reports to be issued in April 2009.
- 5.2 It is the intention to keep non-audit work to a minimum in 2009/10. The position will continue to be monitored and reported quarterly to the Audit Committee.
- 5.2 It is recommended that Members note this report.

List of Appendices: Appendix A – Key Findings Quarter 4 2008/09
Appendix B – Outstanding Key Recommendations
Appendix C – Performance Indicators

Background papers: None
Officers Consulted: Corporate Team
Management Group [on Appendix B]

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

P1 & P2 AUDIT RECOMMENDATIONS ONLY

THE BEACON / TIC CASH AND BANKING 2008/09

- (P2) That controls are in place to ensure that all post is opened and reviewed in the extended absence of the officer to whom it is addressed.
- (P2) That, if a refund /cancellation is required, the cashier retain and sign the original receipt, giving a brief explanation for the refund/cancellation and a record of the customer's signature and address. This can then be attached to the till analysis at the end of the working day and countersigned by the Duty Manager.
- (P2) That it is therefore essential that only one operator uses that colour coded button per shift so that the close down till analysis is specific to that person.
- (P2) That all cashiers sign for, and use, their own float, at all times.
[The current till arrangement at the TIC does not allow for each member of staff to be accountable for her own takings – a basic control to deter theft and to protect staff from suspicion if monies are missing. There is no secure storage for a second float and a second till would cost £6,000. Management do not consider this to be affordable.]
- (P2) That income collected during the period of a till breakdown is recorded on a manual record sheet and reconciled on the day of collection. The transactions from the manual record can be entered onto the till/haven system once it is back up and running. The Income Analysis sheet and Giro slip will reconcile to the transactions input for both days.
- (P2) That employees are reminded of the importance of confirming the Daily Cash Reconciliation Sheets are correctly calculated and that any discrepancies are corrected prior to the sheets being signed off as correct by the Duty Manager. If the total takings do not match the till amounts, these should be recorded in the difference box as a short/over.
- (P2) That the Cashier and the Duty Manager sign both the Daily Reconciliation slips and the Bank Giro paying in slip, as confirmation that the monies collected and banked have been checked.
- (P2) That shorts overs that are recorded on the e-return system are true shorts/overs due to cashier errors only. Differences in transferring figures from the income sales report onto e-return should be investigated and amended accordingly.
- (P2) That in the absence of the Duty Manager, an additional member of staff is delegated to update the e-return system with transactions from the income sales report.

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

- (P2) That the manufacturer be contacted to see if the combination of the Beacon safe can be changed. [Best practice to change the combination number when staff leave].
- (P2) That documentary evidence is held in the Beacon which records the date and the signatures of both the officer and duty manager with the handover of the banking from the TIC.

CASH RECEIPTING 2008/09

- (P2) That the Customer Services Manager is trained, to ensure that System Administrator tasks on the cash receipting system could be completed in the absence of the usual System Administrator. **[S Fawcett has now received the necessary training]**
- (P2) That the written procedures for the collection of mail from the secure mailbox be updated to include that the security guard should only be used as a “back up” if there are no other cash office/contact centre staff available”.
- (P2) That the System Administrator reviews password access on at least a quarterly basis, to ensure that only current authorised employees have access to the cash receipting system.
[Leavers report will be sent from D Grundill (HR) to Customer Services Officer on a quarterly basis for checks to be made against CIVICA system.]
- (P2) That all postal remittances were given to the Post Opening Team, as stated in the Post Opening Procedures.
- (P2) That a helpdesk call be logged with Civica to increase the payment limit from £1,000 to £5,000.
Meanwhile, a message should be included on the ATP system and website to advise customers of the £1,000 limit. **[This action is no longer necessary as Civica have amended the necessary data file.]**
- (P2) That a reminder is given that the 2 people involved in checking the banking of takings must each sign the paying-in slip and daily cash collection sheets.
[Reminder has been issued].
- (P2) That a reminder is given that a second officer must check calculations and the completion of paying-in slips, when preparing banking.
[Reminder has been issued].
- (P2) That an officer within the Accountancy team be given the responsibility of clearing the suspense account on a regular basis.

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

[An officer has been nominated to do this as part of the monthly period end closure routine].

- (P2) That any future staffing reorganisation includes a review of all routine tasks, to ensure that responsibility for these is allocated.

NATIONAL NON-DOMESTIC RATES (NNDR) 2008/09

- (P2) That a review of account users is carried out to make dormant the accounts of those staff that have left the council. A reminder will also be circulated to managers.
- (P2) That the RBS Team Leader (Technical and Support Services) is added to the circulation list for the HR Notification of Leavers memo.
[This has been actioned with effect from the end of February 2009]
- (P2) That internal transfer [Method Of Payment (MOP) 19] documents are only raised by suitably trained staff and that thorough checks are carried out before they are authorised for payment.
- (P2) That regular supervisory spot checks be undertaken by the RBS Team Leader (Revenues) to review and test check work.
[RBS Assessment & Accounts Officer (Revenues) is being trained to take over the NNDR work and the RBS Team Leader (Revenues) checks this work.
Spot checks cannot be carried out routinely due to available resources.]

COUNCIL TAX 2008/09

- (P2) 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 on the Academy system.
[Automated reviews to be set up early in the new financial year 2009/10.]
- (P2) That the Recovery Team Leader puts the write-offs onto the system as soon as possible, to ensure that customer accounts are accurate and up-to-date.
[When current write-offs (Feb 09) have been approved and actioned, accounts will be up to date. Further write-offs to be carried out monthly.]
- (P2) That all duties are covered in the event of long term absence of a team leader.
[Other members of staff will be shown how to do reconciliations. A long target date has been set, as part of the work is already undertaken / can be covered by others. Support is also available from the Carlisle City Council Revenues team, if required, as part of the current management arrangements. The non-completion of reconciliations had not been

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

identified as a problem during the Team Leader's absence. Progress on shared services may also impact on this requirement.]

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

PAYROLL 2008/09

- (P2) That, if a reminder to the line manager re proof of education / birth certificate for new starters results in no response, then the reminder should be forwarded to the relevant Head of Service.
- (P2) That the monthly sickness report is checked to the manual records, to ensure accuracy of performance monitoring.
- (P2) That a reminder is sent to managers that they should review and sign the self-certified sickness forms, before these are forwarded to the Payroll section.
[Reminder has been sent to Management Group]
- (P2) That, if a self-certified sickness form is not received following a second reminder to the employee, then the reminder should be forwarded to the relevant manager.
- (P2) That a reminder is issued to managers re compliance with the standard Sickness Absence Management Procedures.
[Reminder has been sent to Management Group]
- (P2) That the following be implemented to improve data quality:-
- independent check of performance indicator calculations
 - validation of data reports by cross-checking to manual data
 - the cascading down of Data Quality training to all staff in the section.

BENEFITS 2008/09

- (P2) That a duplicate National Insurance Number (NINO) report should be run and periodically spot-checked. [This was initially implemented but had lapsed since August 2008.] The Benefits Team Leader has agreed to set this up as a standard report. We will reactivate this as an outstanding recommendation on the Covalent system until it is confirmed that the reports are again being checked.
[Unable to set up a duplicate NINO report to run automatically. However, it will now be entered in diary to be run manually and spot-checked quarterly.]
- (P2) That Data Quality training is cascaded down to all those who are responsible for input of data, reports and reconciliations.
- (P2) That a plan to produce data according to agreed timescales is drawn including the tasks and responsible officers, so that the data is available when needed and to ensure business continuity in the event of staff absence .

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

LOANS & INVESTMENTS 2008/09

- (P2)** That adequate and effective cash flow forecasting records are established and maintained on a regular basis, showing daily transactions and the estimated net position.
- (P2)** That the Treasury Management performance monitoring measures are re-established and carried out on a regular basis.

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APPENDIX B

Audit Recommendations – Overdue

Report Author: Audit1 Officer

Report Type: Action Report

Generated on: 09 April 2009



SUMMARY OF OVERDUE RECOMMENDATIONS			
	P1	P2	
IMPLEMENTED SINCE LAST QUARTER	2	9	
“NEW” BUT IMPLEMENTED THIS QUARTER	1	11	
Total implemented in the Quarter	3	20	
CANCELLED SINCE LAST QUARTER	2	2	
OUTSTANDING FROM LAST QUARTER	4	28	
OVERDUE RECOMMENDATIONS ADDED THIS QUARTER	2	17	
Total Overdue Recommendations as at 31/3/09	6	45	

Code & Title: AR-C Corporate							
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C_10 Following work undertaken on the Ethical Government Framework in 2007/08, further action be carried out to implement the action plan.	2	Head of Legal & Democratic Services	<div style="border: 1px solid black; width: 60px; height: 15px; background-color: #add8e6; display: inline-block; text-align: center; vertical-align: middle;">75%</div>	31/03/2009	Corporate Governance 2007/08	08/04/2009 Standards Committee has approved a revised workplan for 2009/10. 12/05/2008 Work Plan for Standards Committee for 2008/09 agreed.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C_11 Following work undertaken on Equality & Diversity in 2007/08, all Equality and Diversity Impact Assessments to be completed.	2	Head of Legal & Democratic Services	66%	31/03/2009	Corporate Governance 2007/08	<p>08/04/2009 Progress made. Remaining Equality Impact Assessments to be timetabled for 2009/10.</p> <p>12/05/2008 Complete all EIAs in 2008/09.</p>

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

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	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.	2	Head of Customer Services		30/09/2007	Sundry Debtors	<p>01/04/2009 The Handbook has been finalised. Joint Finance and Recovery training to be arranged after end of year is completed, hopefully May 2009.</p> <p>13/01/2009 We have a meeting arranged for 22 Jan with Finance to organise required training</p> <p>18/12/2008 Still waiting for legal to agree the amended handbook and accountancy to deliver some joint training</p> <p>09/10/2008 --enter new status update--</p> <p>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.</p> <p>07/10/2008 Joint meeting between Recovery and Legal planned for 8 October to move this closer to completion.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_51 That alternative arrangements be agreed for Academy and Northgate systems in case of an IT Disaster situation.	2	Head of Customer Services	<input type="text" value="0%"/>	31/03/2009	IT Arrangements for Business Continuity 2008/09	<p>25/06/2008 Recovery Sections of Handbook have been completed passed to Legal Section for them to update their area of the work</p> <p>04/04/2008 Training has been completed. Progress is being made on the handbook.</p> <p>08/04/2009 Being considered as part of Shared Services arrangements.</p> <p>10/10/2008 Business Continuity Team (no ICT involvement).</p>
	AR-CS_62 That the Recovery Team Leader puts the write-offs onto the system as soon as possible, to ensure that customer accounts are accurate and up-to-date.	2	Revenues & Benefits Team Leader	<input type="text" value="0%"/>	31/03/2009	Council Tax 2008/09	<p>18/02/2009 When current write-offs (Feb 09) have been approved and actioned, accounts will be up-to-date. Further write-offs to be carried out monthly.</p>

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_001 That performance reports link performance / outputs with financial budgets / expenditure.	2	Head of Finance & Management Information Systems		30/09/2004	Corporate Governance 04/05	<p>09/04/2009 Priority is to complete the 2008/09 Final Accounts.</p> <p>01/12/2008 Accountancy Services Manager will be in post on 15 December 2008, along with the Financial Accountant. Priorities will then be reviewed.</p> <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 penalty notices and dog fouling. Once agreed, basis will roll out to all other service plan objectives and</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>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 procedures from end of Sept. 2007 include expenditure projections to year end. Further developments to continue.</p> <p>22/06/2007 Service Plans for 2007/08 now include resource planning.</p>
	AR-F&MIS_003 That formal training sessions should be given on the Security Policy	2	IT Manager		30/12/2007	IT Network controls	<p>09/04/2009 Once the new COCO-compliant Security Policy has been agreed by the Executive, a new training date will be set. Management Group have already received an overview training session on 19/3/09.</p> <p>21/01/2009 ICT Policy to go before Corporate Team, training sessions will be rolled out on implementation of this new policy.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
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05/01/2009
IT manager has produced COCO (GCSX) compliant security and acceptable use policy with an accompanying good practice guide for all security aspects.
Head of MIS to present to Corporate Team the updated Security Policy.

01/12/2008
A full ICT Policy has been submitted to the Head of Service.

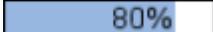
03/11/2008
COCO secure connect will require a rewrite of the ICT and council wide security policy and the addition of a best practice users guide for ICT security. New Policy is now in draft.

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 IT.

02/10/2008
Security Policy rejected by Members & Corporate Management because of wording issues.

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							<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 released. The relevant training/awareness can only be given after this final approval.</p> <p>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.</p>

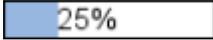
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-F&MIS_010 That the IT Technical Team Leader, should undertake a full risk assessment of the Council's network, resulting in the production of a Network Access and Control Document.	2	IT Manager		31/12/2007	IT Network Controls	<p>01/04/2009 90% of risk assessments completed. Network Control Document in Draft format as at 01/04/09.</p> <p>01/12/2008 The risk assessment is in place.</p> <p>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</p> <p>02/10/2008 External Computer Auditor in to check controls week beginning 06/10/08</p> <p>08/07/2008 The draft of this document is complete and is now to be checked prior to authorisation.</p> <p>20/05/2008 The draft Network Access and Control document is scheduled for completion by 13/06/2008.</p> <p>21/01/2008 Generic risk assessment</p>

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							done. Further work to be undertaken. 03/08/2007 Work in progress
	AR-F&MIS_016 Timetable for the completion and approval of a Disaster Recovery Plan. This is to include the network in respect of servers, communication links, personnel, critical stationery and the requirement of users, etc. The plan needs to be tested.	1	Head of Finance & Management Information Systems		31/03/2009	IT Network Controls	03/12/2008 IT Disaster Recovery Plan has now been drafted for approval. 09/07/2008 To be rewritten as an "I T Disaster Recovery Plan" as per Computer Auditor, D Widger, recommendation to underpin Council's Business Continuity Plan. 21/01/2008 Technical solutions to be provided when corporate needs are co-ordinated. 05/10/2007 Revised target date 31/03/08.
	AR-F&MIS_017 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.	2	Accountancy Services Manager		30/06/2007	Loans and Investments	03/04/2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed work on the TM Manual. This will be picked up again once closedown pressures ease. 01/12/2008 The 2 posts will be filled on 15/12/08. The workload will then have to be prioritised.

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							<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 & 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> <p>18/01/2008 The Manual is yet to be finalised and the Register will then be completed. 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>

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	AR-F&MIS_023 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	1	Accountancy Services Manager	<div style="border: 1px solid black; background-color: #4F81BD; color: white; padding: 2px; display: inline-block;">25%</div>	30/06/2007	Loans and Investments 2006/07 and Use of Resources 2007/08 March 2009	<p>31/03/2009 Reconciliations procedures for key systems have been revised in Q.4 2008/09 and are in place. Monitoring process has been established to evidence the reconciliation activity. Report set up on shared drive for Finance dept. Progress reported through audit review at year end. Part of annual audit of major systems. Reporting of systems reconciliations to be a standard item for Accountancy Management Team and then to the Head of Finance during 2009/10. Review of financial systems will be included in the Audit Plan 2009/10.</p> <p>22/01/2009 Control Accounts a priority for Qtr 4 to ensure integrity of Final Accounts. Aim - to reconcile to end of Feb 09 by end of March 09.</p> <p>03/12/2008 2 posts to be filled 15/12/08</p> <p>01/12/2008 The 2007/08 reconciliations were done for Final Accounts but the reconciliation of 2008/09 transactions has lapsed.</p> <p>02/10/2008 No further work on this</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>pending closure of accounts and filling of vacant posts (2 Accountants)</p> <p>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.</p>
	AR-F&MIS_030 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	<p>07/04/2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed implementation of this action. This will be picked up again once closedown pressures ease.</p> <p>01/12/2008 Requested that Accountancy be notified when the next training sessions are run.</p> <p>02/10/2008 Unable to attend 2008 sessions to date.</p>
	AR-F&MIS_043 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	<p>03/04/2009 The reconciliation to the end of January is now complete. The reconciliation to year end will be complete by 16th April.</p>

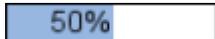
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>09/03/2009 Progress continues - reconciliation to the end of January to be completed within the next few days. A sign-off sheet for reconciliations during 09/10 is being produced.</p> <p>21/01/2009 Control accounts a priority for Qtr 4 to ensure integrity of Final Accounts. Aim - to reconcile to end of Feb 09 by end of March 09.</p> <p>01/12/2008 No reconciliations for 2008/09 had been carried out as at 1/12/08.</p> <p>02/10/2008 All reconciliations carried out for final accounts 07/08.</p> <p>11/09/2007 Internal Audit confirmed that reconciliations had been promptly carried out as at August 2007.</p>
	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		31/01/2008	Creditors 2007/08	<p>03/04/2009 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.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>01/12/2008 Financial Regulations documents have been printed for the 2 new Accountancy post holders. This needs to be extended to new starters in all departments, with regular training sessions. Training is in the pipeline for February / March 2009.</p> <p>02/10/2008 No new appointments to date</p>
	AR-F&MIS_066 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	<input type="text" value="0%"/>	09/11/2007	Creditors 2007/08	<p>07/04/2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed consideration of how this action can be addressed. This will be picked up again as part of an overall review of duties scheduled to take place after the audit of 2008/09 Financial statements is materially complete.</p> <p>01/12/2008 Separation of duties will need to be considered as part of any restructure or the risk of misappropriation of returned cheques be evaluated and accepted.</p> <p>02/10/2008 Current staffing does not allow separation of duties.</p>

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	AR-F&MIS_070 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: white; display: flex; align-items: center; justify-content: center;">0%</div>	30/03/2008	Creditors 2007/08	<p>07/04/2009 As per recommendation AR-F&MIS_066 . Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed addressing this action point. This will be picked up again as part of an overall review of duties scheduled to take place after the audit of 2008/09 Financial statements is materially complete.</p> <p>01/12/2008 Accountancy Services Manager and Financial Accountant will be in post 15/15/08.</p> <p>02/10/2008 No further action pending closure of accounts and filling of vacant posts (2 Accountants)</p> <p>07/04/2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed further!</p>
	AR-F&MIS_077 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: #4f81bd; display: flex; align-items: center; justify-content: center;">50%</div>	29/02/2008	Sundry Debtors 2007/08	<p>07/04/2009 Prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed further! consideration of how this action can be addressed. This will be picked up again once closedown pressures ease and procedures, once agreed, documented.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>15/10/2008 The Recovery section sends the Accountancy Services Manager monthly reports to review the write-offs. A cancellation report needs to be forwarded for review as from 1/1/09.</p> <p>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.</p>
	<p>AR-F&MIS_085 That the Acting Accountancy Services Manager resumes use of the spreadsheet scheduling grant claims/returns and checks progress to ensure that deadlines are met.</p>	2	Accountancy Services Manager	<div style="border: 1px solid black; padding: 2px;">0%</div>	31/05/2008	Local Area Agreement Administration Of Grants 2007/08	<p>07/04/2009 Work is ongoing on grant records (a schedule has been set up and used to inform the monitoring of the Capital Programme) however prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed full consideration of how this action will be addressed. This will be picked up again once closedown pressures ease and procedures, once agreed, documented. We are in the process of appointing a Project Accountant and it is the intention that this post, once filled, will undertake a significant part in implementing actions such as this.</p>

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							<p>01/12/2008 Accountancy Services Manager in post 15/12/08. This will need to be a priority to ensure that grant funding requirements are met.</p> <p>02/10/2008 No further progress pending closure of accounts and filling vacant posts (2 Accountants)</p> <p>30/04/2008 Will update and train relevant officers and circulate electronic monitoring statement.</p>
	<p>AR-F&MIS_086 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.</p>	2	Accountancy Services Manager	<div style="border: 1px solid black; padding: 2px;">0%</div>	30/04/2008	Main Accounting System 2007/08	<p>07/04/2009 All reconciliations relating to 08/09 will be completed as part of the closedown process. Once closedown of 08/09 is complete and the audit materially complete, the Financial Accountant will undertake a complete review and, where necessary, overhaul of control accounts and their reconciliation.</p> <p>21/01/2009 Control Accounts a priority for Qtr 4 to ensure integrity of Final Accounts. Aim - reconciled to end of Feb 09 by end of March 09.</p>

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	AR-F&MIS_090 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		30/04/2008	Main Accounting System 2007/08	<p>01/12/2008 Acting Accountancy Services Manager to circulate an e-mail to all Accountancy staff, instructing them to update the Control Account spreadsheet with progress to date. Progress monitoring will then be picked up by the new Accountancy Services Manager as from 15/12/08.</p> <p>02/10/2008 No further progress pending closure of accounts and filling vacant post (2 Accountants)</p> <p>30/04/2008 Timetable to be updated for responsibilities and dates.</p> <p>07/04/2009 Work is ongoing (see also 089) however prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed full consideration of how this action will be addressed. This will be picked up again once closedown pressures ease and procedures, once agreed, documented.</p> <p>01/12/2008 Not fully implemented to date. However, manual checks are being carried out. Report to be set up and used from 2/01/09.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>08/10/2008 Reminder email sent to all accountancy staff re the documentation of Journals over 30K, the use of the correct journal i.e. JAUD, supporting documentation and authorisation by a senior member of staff.</p> <p>02/10/2008 No progress due to closure of accounts and staff vacancies.</p> <p>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.</p>
	AR-F&MIS_094 That a business continuity plan is drawn up to manage the risk of loss of skilled staff.	2	Accountancy Services Manager		31/07/2008	Main Accounting System 2007/08	<p>07/04/2009 Work is ongoing on the Finance Continuity plan (including detailed procedure notes), however prioritisation of the closedown of 06/07, 07/08 and now 08/09 accounts has delayed work on this. This will be picked up again once closedown pressures ease.</p> <p>25/02/2009 Team structure updated Jan 09. A key element of plan is</p>

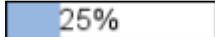
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>a comprehensive set of procedure notes; the Finance Team in process of compiling these - this is a lengthy ongoing exercise which will continue to be progressed during and beyond closedown 2008/09.</p> <p>01/12/2008 Accountancy Services Manager and Financial Accountant in post 15/12/08. Workload priorities will then be reviewed.</p> <p>02/10/2008 No further progress pending closure of accounts and vacant posts (2 Accountants)</p> <p>30/04/2008 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>

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	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 effectiveness.	2	Accountancy Services Manager		30/09/2008	Annual Audit and Inspection Letter March 2008	<p>09/04/2009 Priority is the 2008/09 Final Accounts.</p> <p>25/02/2009 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 progress this.</p> <p>01/12/2008 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.</p> <p>02/10/2008 No further progress pending closure of accounts and filling of vacant posts (2 Accountants)</p> <p>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.</p>

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	AR-F&MIS_097 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	Head of Finance & Management Information Systems		30/06/2008	Annual Audit and Inspection Letter March 2008	<p>09/04/2009 Material errors were reported by the external auditor on the 2006/07 & 2007/08 Accounts to the Audit Committee on 27/3/09. The Accounts have been corrected and signed off (2006/07 on 30/3/09 and 2007/08 on 31/3/09.) An action plan, agreed by the Audit Committee on 27/3/09, is in place to address these concerns for the 2009/10 Accounts.</p> <p>03/12/2008 External Audit are currently reviewing the Accounts and regular meetings are being held to address any issues.</p> <p>02/10/2008 Deloitte's appointed to oversee closure of Accounts, following failure to produce adequate working papers by the audit deadline</p> <p>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.</p>

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	AR-F&MIS_098 Improve arrangements to identify and mitigate potential risks associated with partnership working.	1	Head of Finance & Management Information Systems	50%	31/07/2008	Annual Audit and Inspection Letter March 2008	<p>09/04/2009 A sub-group of Corporate Team has been set up, led by Cath Coombs, to create a central Partnership Register. Where we are the Accountable Body, a grant schedule has been drawn up as part of the Accounts work. A draft Governance Protocol was also discussed by Corporate Team in February 2009. All of these arrangements will be further developed in 2009/10.</p> <p>03/12/2008 The two posts will be filled on 15/12/08.</p> <p>02/10/2008 No further progress pending closure of accounts and filling of vacant posts (2 Accountants)</p> <p>21/05/2008 Setting up a register of partnerships, including accountable body status, and financial governance procedures - including risk management.</p>

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	AR-F&MIS_121 That the ICT Department locate the Network Access and Control Policy, and supporting risk assessment documentation, and file them in an appropriate folder in the Council's Sharepoint electronic library system.	2	IT Manager	90%	31/12/2008	Health Check on IT Security 2008/09	<p>09/04/2009 The risk assessments have been redone and documented. Still to be filed on Sharepoint.</p> <p>08/12/2008 ICT have created an Electronic Document Management System (EDMS) and all supporting documents, procedures and policy are being transferred to the EDMS.</p> <p>01/04/2009 As part of new Security Policy which includes guidance. To be presented to Exec. Draft Policy has been completed.</p>
	AR-F&MIS_123 That ICT remind remote users to save information on the storage areas allocated to them on the G:drive and not to save onto the Terminal Services Server. Guidance on this should be included as part of a user best practice document.	2	IT Manager	50%	31/01/2009	Health Check on IT Security 2008/09	<p>08/12/2008 Group Policy to re-direct "My Documents" to shared G: drives. Ongoing updates to remote access include remote application push and 2008 terminal services removing the ability to store files on terminal services server. Application rights and local rights audited. The need to run Academy application necessitates raised local security to terminal services server. ICT to create a best practice guidebook for end user education (to be completed by the end of March 2009).</p>

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	AR-F&MIS_124 That, as part of ICT planning to meet the Code of Connection requirements, an exercise be established to check whether local administrator rights are required to run each application. A business case should then explain which need this requirement.	2	IT Manager		28/02/2009	Health Check on IT Security 2008/09	01/04/2009 CRM and Academy require administrator rights. Business cases will be required from Heads of Service. 08/12/2008 ICT have audited all applications and identified those that will not run with restricted local security rights on pc's and laptops. IT are investigating solutions and work a rounds.
	AR-F&MIS_125 That ICT, the Head of Customer Services and Capita agree a protocol to enable Capita to access the network via the Council's SLL VPN solution. If this is not possible, the ICT Manager should assess what is required to ensure Code of Connection compliance	2	IT Manager	90%	31/03/2009	Health Check on IT Security 2008/09	09/04/2009 A statement of assurance has been received from Capita in March 2009. Capita is working with Govt. Connect officers to resolve any outstanding issues. 08/12/2008 Capita state they do not want to use SLL VPN solution as per their support contract. IT manager will review contract.

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	AR-F&MIS_130 That the Council agree and issue Information Security Incident Reporting and Management Procedures.	2	IT Manager	75%	31/03/2009	Health Check on IT Security 2008/09	<p>09/04/2009 This is included in the new draft Security Policy. Still to be submitted to the Executive.</p> <p>08/12/2008 COCO requirement for a new security policy addresses this. Procedure created and will also be written into the best practice guidebook. Council to adopt formal reporting of security incidents to GovCert.</p>
	AR-F&MIS_133 That to enable users to identify information requirements for secure transmission and to ensure the correct processes are followed, the following be provided : Information Classification Policy, Classification by Data Owners and Procedures for secure email	2	Head of Finance & Management Information Systems	10%	31/03/2009	Health Check on IT Security 2008/09	<p>09/04/2009 This was discussed by Corporate Team on 23/3/09. Issue still to be resolved.</p> <p>08/12/2008 COCO requirement that all information must be subject to classification marking once it's removed from native systems/applications. Council wide policy. Lead officer to be confirmed by Corporate Team.</p>

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	AR-F&MIS_135 That the role of Information Security Manager should be formally recognised and appropriate resources be made available. The role should include reviewing logs associated with privileged and sensitive activities.	2	Head of Finance & Management Information Systems	10%	31/03/2009	Health Check on IT Security 2008/09	09/04/2009 This was discussed by Corporate Team on 23/3/09. Issue still to be resolved. 08/12/2008 An Information Officer should be a council-wide requirement. No such post currently exists within the Council. It covers manual, as well as IT, information. There is no provision in the 2009/10 budget build for this post. Lead officer to be decided by Corporate Team.
	AR-F&MIS_139 Ensure that all post is opened and reviewed in the extended absence of the officer to whom it is addressed.	2	Accountancy Services Manager		31/03/2009	The Beacon - Cash & Banking 2008/09 [Fidelity Guarantee Insurance premium]	07/04/2009 Line Managers within the Finance Team have responsibility for ensuring that all post is opened and reviewed in the extended absence of the officer to whom it is addressed. A procedure note setting this out will be incorporated into the Finance team procedure note pack when this is pulled together.
	AR-F&MIS_163 That any staffing reorganisation includes a review of all routine tasks, to ensure that responsibility for these is allocated.	2	Accountancy Services Manager		31/03/2009	Cash Receipting 2008-09	08/04/2009 Temporary restructure to be reviewed following closure of Final Accounts.

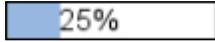
Code & Title: **AR-LD Legal & Democratic**

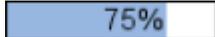
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD_10 That all staff involved in the raising and recovery of Sundry Debts are given a copy of the Sundry Debtors Handbook.	2	Legal Services Manager		30/10/2007	Sundry Debtors	<p>07/04/2009 Handbook complete; to be issued as part of training by Revenues/Accountancy staff. Training to be organised shortly.</p> <p>23/12/2008 Due to be completed on the 05/01/09.</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 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> <p>07/04/2009 As below. Task to be dealt with during 09/10.</p>

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							<p>23/12/2008</p> <p>Leases and miscellaneous documents can be scanned electronically for added security. Contracts cannot be scanned in due to bulk and require further thought. In respect of deeds discussions have taken place with the Land Registry and registration could be achieved at a small cost, approximately £3,000-£4,000, such cost possibly being borne by the land management budget on the basis that registration facilitates disposal. However it will require a considerable input from Legal Services in terms of putting applications together, copying and verifying documents, etc and from Regeneration in preparing plans. Action plan to be created in New Year setting out timescale for registration during 2009. Will be a long process with completion not likely to be achieved before late 2009. % progress readjusted back to 0% to reflect work required and completed. Progress will be monitored by % of applications ready to be submitted of the total applications needed/leases and miscellaneous documents requiring</p>

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							<p>electronic archiving. Task needs to be carried forward to 2009/10.</p> <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 registration at low cost.</p> <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>

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.	1	HR Manager		30/03/2008	Annual Audit Letter March 2007 and Use of Resources 2007/08 March 2009	<p>01/04/2009 Office working group has met and considered how to move forward with appropriate project management arrangements. Research under way.</p> <p>31/03/2009 Completion of Workforce Plan has a revised target date of April 2010.</p> <p>09/01/2009 Good practice sought out and first meeting planned for project group.</p> <p>09/10/2008 Likely to start later in Qtr 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>

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	AR-PP_11 Ensure that the Council's overall arrangements for improving performance are reviewed and strengthened.	2	Head of Policy & Performance		31/03/2009	Annual Audit and Inspection Letter March 2008	<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> <p>01/04/2009 Service and corporate planning 2009/10 includes targets to improve performance in areas that need most focus, e.g. LDF, Strategic Housing, Financial Management, as well as partnership themes, such as health inequalities, worklessness and economic regeneration.</p> <p>09/01/2009 Development of data quality arrangements, performance reporting, review of improvement priorities by Corporate Team, update meetings at end of Qu2 undertaken by Acting Director.</p> <p>09/10/2008 Review of Corporate Plan under way. Employee Performance Management process in place and working correctly, with 6 month reviews about to start. External scrutiny being responded promptly.</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP_12 Ensure stakeholders are consulted more fully regarding what they see as the Council's priorities.	2	Head of Policy & Performance		31/03/2009	Annual Audit and Inspection Letter March 2008	<p>09/07/2008 Improvement Priorities plan produced. Will be monitored quarterly by Corporate Team.</p> <p>21/05/2008 Development of corporate improvement plan, with identified leads, deadlines and actions. Will monitor and report quarterly.</p> <p>01/04/2009 Business Ratepayer consultation and public information provided on budget 2009/10. Council representatives attended public meetings on Nuclear New build to hear views of affected communities.</p> <p>09/01/2009 No further progress with consultation on Council priorities. However Place Survey conducted during Qu3 which will provide context for future consultation exercises. Locality Working arrangements will facilitate this.</p> <p>09/10/2008 Budget consultation deferred until Jan 09. 6 priorities identified by public in 2007 in use to guide decisions about resources and</p>

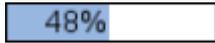
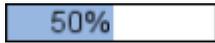
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP_17 That to help detect errors such as underpayments a spot check of data input to the SAGE system should be carried out periodically, by an officer independent of the inputting officer.	2	HR Manager	<input type="text" value="0%"/>	31/03/2009	Training Expenses 2008/09	<p>planning improvements.</p> <p>21/05/2008 6 public priorities, identified at the end of 2007, to be developed as basis of Council plans and improvements.</p> <p>09/04/2009 There are only 2 Payroll Officers. Quarterly checks to start in 2009/10. New target date of 30/6/09.</p> <p>24/12/2008 Checks to be made quarterly.</p>
	AR-PP_22 That to improve Data Quality, independent checks of performance indicator calculations should be carried out.	2		<input type="text" value="0%"/>	31/03/2009	Payroll 08/09	<p>09/04/2009 Most are year end PI's. New target date of 30/4/09 for independent check.</p> <p>23/03/2009 Performance indicators to be checked and signed by second HR employee.</p>

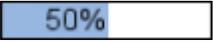
Code & Title: **AR-R Regeneration**

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>09/04/2009 Economic Development Manager is to be recruited.</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_13 That, where there are no specific scheme-related written procedures, general written procedures for project officers should be produced based on the Coalfield Communities Programme guidance.	2	Economic Development Manager		31/03/2009	Economic Devt. Projects / Admin. of Grant Claims 07/08	<p>23/03/2009 The 2009-12 Coalfield Communities Programme has been agreed and commissioning procedures are being finalised. These will inform other commissioning work undertaken in the authority whilst we develop a full commissioning procedure for WNF.</p> <p>15/07/2008 process as described is adhered to</p>

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	AR-R_14 That project officers reviews 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>23/03/2009 The Corporate Team are reviewing the project and programme management framework and toolkit with a view to providing a clear Copeland framework that all staff will use and trained on.</p> <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 endeavors 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 considers employees' need for project management training as part of the induction or employee development process.	2	Head of Development Strategy		31/12/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08	<p>20/01/2009 A number of staff across the authority have attended a Prince 2 intensive week training. The project management review being undertaken will identify specific training modules to underpin a revised project management framework which will be rolled out to staff.</p> <p>15/07/2008 One member of staff still on MSC course</p>

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: white; display: flex; align-items: center; justify-content: center;">0%</div>	31/10/2007	Economic Devt. Projects / Admin. of Grant Claims 07/08.	<p>10/10/2007 One member of staff attending MSC Environmental Planning.</p> <p>23/03/2009 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.</p> <p>30/07/2007 Same recommendation made to Accountancy staff.</p> <p>23/03/2009 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.</p>
	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: white; display: flex; align-items: center; justify-content: center;">0%</div>	31/10/2007	Economic Devt. Projects / Admin of Grant Claims 07/08	<p>23/03/2009 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.</p>
	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 re-profiling if necessary.	2	Economic Development Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: white; display: flex; align-items: center; justify-content: center;">0%</div>	30/09/2007	Economic Devt Projects / Admin of Grant Claims 07/08	<p>23/03/2009 Finance and Development Strategy to jointly work on accountable body and project finance procedures to add this into the toolkit used by all project managers. To look at the opportunity of setting up spot checks through internal audit.</p> <p>30/07/2007 The Coalfields Programme Guidance Notes show some examples of monitoring</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R_21 That the risk of funding being clawed back should be included in the departmental operational risk register.	2	Head of Development Strategy		30/09/2007	Economic Devt Projects / Admin of Grant Claims 07/08	<p>spreadsheets in the Appendices.</p> <p>23/03/2009 This risk has been added to the draft updated strategic risk register and will be moved into the Development Strategy service risk register as part of the 2009/10 service plan.</p> <p>19/12/2008 The work to refresh and update our project and programme management framework across the council is in process and this will lead to a review and revision of our operational risk register.</p> <p>20/01/2009 Currently this is undertaken as part of the development checklist with projects. The review of programme and project management systems and tools will tighten the monitoring and consistency of this action as part of our ongoing monthly financial monitoring. It is anticipated that this will be fully in operation by April 2009.</p>
	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	Head of Development Strategy		30/09/2007	Economic Devt. Projects / Grant Claims 07/08	<p>spreadsheets in the Appendices.</p> <p>23/03/2009 This risk has been added to the draft updated strategic risk register and will be moved into the Development Strategy service risk register as part of the 2009/10 service plan.</p> <p>19/12/2008 The work to refresh and update our project and programme management framework across the council is in process and this will lead to a review and revision of our operational risk register.</p> <p>20/01/2009 Currently this is undertaken as part of the development checklist with projects. The review of programme and project management systems and tools will tighten the monitoring and consistency of this action as part of our ongoing monthly financial monitoring. It is anticipated that this will be fully in operation by April 2009.</p>

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	AR-R_26 Review the Council's strategic approach to housing and ensure that the service is fit for purpose.	1	Housing Services Manager		31/03/2009	Annual Audit and Inspection Letter March 2008	<p>09/04/2009 Significant progress has been made against the Improvement Plan. However, insufficient data was available to produce the Strategy by February. Currently working on a Copeland-specific Housing Strategy, which will be aligned with the Cumbria-wide Strategy. We are working towards ensuring that the service is fit for purpose by the next inspection – expected September 2009.</p> <p>02/01/2009 Overarching Housing Strategy statement to be developed by end Feb 09</p> <p>10/10/2008 May, June, July, August, Sept, Oct 08. Regular monitoring of Action Plan in operation and monthly reports to Strategic Housing Panel of Councilors</p> <p>21/05/2008 An action plan, drawn up in response to the Strategic Approach to Housing report, is on the agenda for the Executive meeting 27 May 2008. Progress on implementation of the actions will be reported quarterly.</p>

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 & Systems Accountant	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; position: relative;"> 45% </div>	30/06/2008	Building Control 2007/08	<p>09/04/2009 Systems Accountant has given a new target date of 31/5/09 for training.</p> <p>26/01/2009 Budget 09/10 commitments for the Officer that will carry out the training of Building Control staff has resulted in further delays.</p> <p>04/12/2008 Due to workload in the Accountancy section, the relevant training of Building Control Staff has been deferred.</p> <p>05/06/2008 Relevant staff to be setup on TASK to access enquiries and reports.</p>