

AUDIT & GOVERNANCE COMMITTEE 25 September 2013
AUDIT MONITORING REPORT: Apr - Aug 2013

LEAD OFFICER: Darienne Law,
Head of Corporate Resources (and S.151 Officer)

AUTHOR: Peter Usher, Audit Manager

1.0 INTERNAL AUDIT WORK COMPLETED IN PERIOD APRIL - AUGUST 2013

1.1 2013/14 - final reports issued in period

- Asset register
- Chipside Parking Enforcement System
- Health & Safety
- Final accounts 12/13

2012/13 – completion of work

Internal Audit work in quarter 1 has included completing three assignments which were work in progress at 31 March as follows

- Budget monitoring
- Debt management
- Corporate governance

Details of these were reported to Audit & Governance Committee in June 2013.

2013/14 – draft reports issued

- Performance management arrangements: contents discussed and agreed with the Head of Policy & Transformation who is progressing completion of action plan with Corporate Leadership Team.
- Travel
- Disabled Facilities Grants
- Members Allowances
- IT – DIPS system: Internal Audit to meet with Revenues & Benefits Shared Service to discuss issued draft.

2013/14 – work in progress

Audits are also ongoing in the following areas:

- New complaints system
- Petty cash
- Treasury management
- Partnerships arrangements – delays in information being provided
- IT strategy – audit deferred pending revision of strategy

A shared approach to the audit of Revenues and Benefits is also being developed by the Shared Internal Audit Service.

1.2 Assurance on System Controls

The overall evaluation of the system controls is set out below together with a summary of audit conclusions and any key recommendations. Key recommendations are now shown beneath the relevant audit rather than in a separate appendix for ease of reference. Assurance levels for audits completed this quarter are either reasonable or substantial.

1.2.1 Asset Register

Substantial assurance

This audit confirmed that data had been transferred accurately and completely from the old Excel spreadsheet asset register to the new Real Asset Management system. Closing balances from 2011/12 accounts were agreed to the 2012/13 opening balances in the Real Asset Management system. Testing was completed on cost, depreciation and carrying values across asset categories and for a sample of individual assets. No recommendations were made.

1.2.2 Chipside Parking Enforcement System

Reasonable assurance

This audit reviewed the functionality of the Chipside System, confirmed operational procedures and checked compliance with legislation. Specific audit objectives included the issue of Penalty Charge Notices and the recovery of charges; the interface with the Civica Cash Receipting System; and reconciliation with the TOTAL Financial Management System.

The automated Chipside system is fully compliant with legislation as detailed in the Traffic Management Act 2004. The audit found the system to be robust and well maintained but a small number of issues were identified as follows, and these form the basis of recommendations and agreed actions:

- The requirement of a second signature for all write offs and cancellations;
- Procedures need to be written/updated to ensure business continuity;
- Previous users still on system access list;
- Incorrect telephone number on PCN.

Reconciliations between Chipside, Civica Cash Receipting and TOTAL Financial Management System are performed on a regular and timely basis and no issues were identified.

Recommendations

Paper copies of all cancellations and write offs should be signed by a Manager as an independent check. This will provide an adequate segregation of duty.

Copies of cancellations & write off to be signed by Team Leader. This stage to be added to the procedure and discussed at next Team Meeting.

Clear guidance needs to be completed for all the processes within the Department. Particularly in relation to the recovery process and the cancellation / write off of debts.

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Complete office procedures for cancellation of Penalty Charge Notice (PCN) and write off of PCN debt.

The Enforcement Department should ensure its inclusion on the leavers detail list which is distributed by the Human Resources Department.

Email HR Department to include Moresby Admin on the distribution list for leavers/movers.

The Penalty Charge Notice should be updated to include the Council's 0845 telephone number.

This recommendation was not accepted and cancelled on Covalent as existing stocks of PCN stationery are high and it is not seen as cost-effective to reprint these. Customers have other options to contact the Council.

1.2.3 Health & Safety

Reasonable assurance

This audit provides assurance that the provisions of the Health and Safety at Work Act 1974 are complied with and the scope of the review included:

- A review of the organisation's health and safety policy, policy statement, procedures and action plans;
- General and specific health and safety responsibilities;
- Health and safety risk identification and minimisation procedures;
- General, specific and specialist health and safety training;
- Reporting of accidents, incidents and near misses;
- Corporate reporting to senior management/Members;
- Health and safety compliance and monitoring; and
- Data security and Data protection

The main findings from the audit review are that Information on Health & Safety needs to be regularly reviewed and updated and then effectively communicated to staff. Actions have been agreed to ensure that this is done in a systematic way in future following the appointment of a new H&S Officer. Detailed recommendations and actions are set out below.

Recommendations

The Health and Safety Manual, Policy and all associated Procedures/Documents should be reviewed and updated in a timely manner

Out of date policies and associated documents to be removed from the intranet.

All policies and associated documents to be reviewed and amended as required.

Replaced documents to be replaced with current versions.

Document and version control system to be implemented – in line with corporate document control.

Current versions of The Health and Safety Manual, Policy and all associated Procedures/Documents should be made readily available to all employees.

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Health and Safety policy to be published on the intranet and website.

Ensure all noticeboard information is up to date and consistent including the Health and Safety at Work Law Poster.

Designated notice boards in by the main entrances to Copeland Centre and Moresby Parks will contain the Health and Safety at Work poster and fire safety arrangements and first aid arrangements.

Health and Safety documents should be held in only one location on the intranet, with other pages linking to this main reference page.

Create one health and safety page accessible from a link on the front opening page. Transfer existing relevant H/S documents to the single page.

The induction process should be updated to ensure that the health and safety information given to each new starter is sufficient and consistently given.

H/S summary information to be provided to HR for inclusion in the induction process.

A timetable and work plan should be established and followed to ensure that all procedures/documents are reviewed on a regular basis.

The timetable and action plan will be reported to Executive as a part of the quarterly reports to Executive on health and safety - continuing the system of reports of 12/13. Any variance(s) and the reason(s) will be reported as part of the quarterly health and safety monitoring reports.

All completed and future Risk Assessments should be made available to the Health and Safety Advisor.

Managers requested to provide copy of risk assessments which will then be stored in central location – covalent or intranet. If require, reminder and follow up action with any services that have not provided a risk assessment.

In line with HSE best practice guidelines an annual report to Executive should include the minimum health and safety policy content and statistical information.

Annual report to include HSE best practice guidelines.

1.2.4 Final Accounts process 2012/13

Substantial assurance

This audit reviewed the year-end close down procedures and tested that they were carried out in practice. The final accounts process was well planned, progress regularly monitored and corrective action taken where appropriate to meet the statutory deadline No recommendations were made.

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1.3 Overdue actions arising from audit reports

1.3.1 Priority 1 and 2 recommendations still outstanding, with a target date for completion by 31 August 2013, are set out at Appendix A. These include recommendations made by both internal and external audit. There are 28 overdue recommendations overall.

1.3.2 There are 3 overdue Priority 1 recommendations which comprise 1 brought forward and 2 new recommendations. These all derive from external audit recommendations. Significant progress has been made in implementing these as can be seen from comments by managers at Appendix A.

Fixed Assets

- BROUGHT FORWARD Ensure the implementation of the new asset register is well planned and resourced and that Internal Audit is used to provide assurance that the data has been transferred accurately (Audit Commission Annual Governance Report 2011/12) – 99% complete.

Benefits

- NEW Improve the accuracy of the benefit assessors to minimize the under or overpayment of benefit – 80% complete. Training on complex areas of benefits assessment has been arranged for benefits assessment staff.
- NEW Review the listings of errors identified in external audit's work on the 2011/12 benefit claim. Identify any pattern of errors and provide training to individual assessors or on specific areas of the assessment – 50% complete.

Managers have confirmed that the following Priority 1 recommendations were implemented in the period:

- BROUGHT FORWARD Ensure that there is dialogue between the Valuer, the staff responsible for componentisation assessment of asset lives and finance so that the asset lives used for depreciation of componentised assets is consistent. (Audit Commission Annual Governance Report 2011/12) – Methodology now agreed with external audit.
- BROUGHT FORWARD Consider impact of assessed components useful economic lives and what plans Council has in place to replace these components. If replacement is to be longer - consider re-assessing component asset life assessments. (Audit Commission Annual Governance Report 2011/12) - Methodology now agreed with external audit.
- NEW Introduce a control sheet on individual case files to provide clearer case history. This will provide a good audit trail and make it easier to identify action taken and reliance on evidence used in the assessment – Control

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sheets introduced in Copeland from July 2013 as part of RBSS process alignment.

- NEW Write offs for NNDR debt should be considered before the end of March 2013 when the debt will fall to the Council – Key debts written off pre March 2013.

1.3.3 There are 25 Priority 2 overdue recommendations.

2.0 INTERNAL AUDIT PERFORMANCE AGAINST AUDIT PLAN

2.1 Internal Audit performance is set out at Appendix B.

3.0 CONCLUSION AND RECOMMENDATION

3.1 It is recommended that Members note this report.

List of Appendices: Appendix A – Outstanding Key recommendations due by 31 Aug 2013
Appendix B – Performance Indicators

Background papers: None

Consultees: Corporate Leadership Team

Audit Recommendations - Overdue

Report Type: Actions Report



Report Author: Audit Manager

Generated on: 13 September 2013


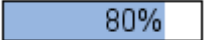


SUMMARY OF OVERDUE RECOMMENDATIONS		
	Priority 1	Priority 2
Total Overdue Recommendations as at 08/04/13	3	21
"New" Recommendations due in the period	4	36
TOTAL RECOMMENDATIONS TO BE IMPLEMENTED	7	57
IMPLEMENTED FROM LAST AUDIT REPORT	2	7
"NEW" BUT IMPLEMENTED BY PERIOD END	2	24
Total implemented in the Period	4	31
CANCELLED SINCE LAST AUDIT REPORT		1
OUTSTANDING FROM LAST AUDIT REPORT	1	14
OVERDUE ADDED THIS PERIOD	2	11
Total Overdue Recommendations as at 13/09/13	3	25


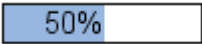
Code & Title AR-AC Audit Commission

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-AC_019 Review the current status of benefits debtors greater than 3 years old. Where a repayment plan is not in place, or the debt is not being actively pursued, consideration should be given to their write off.	2	Head of Corporate Resources	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">0%</div>	31-Mar-2012	Annual Governance Report 2010/11.	30-Apr-2012 Impact on the level of bad debts provision to be considered as part of the budget process. Input will be required from all departments.
	AR-AC_022 Ensure the implementation of the new asset register is well planned and resourced and that Internal Audit is used to provide assurance that the data has been transferred accurately.	1	Head of Corporate Resources	<div style="background-color: #4a7ebb; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center; color: white;">99%</div>	31-Dec-2012	Annual Governance Report 2011/12	<p>09-Sep-2013 Just waiting to confirm agreed componentised asset balances with Grant Thornton.</p> <p>16-Jan-2013 Following time spent with Consillium it became apparent that the Total system was not suitable as it was not able to upload balances to the Revaluation Reserve. The system had to calculate these balances meaning all asset valuations had to be redone since the introduction of the</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>Revaluation Reserve. We have followed up with the second identified provider, Real Asset Management. The preferred solution would be for an externally hosted service independent of the Total system. Additional costs have been identified and funding is being allocated. The project is ready to begin and will be implemented by end of March 2013.</p> <p>13-Sep-2012 It is currently anticipated that we will be implementing the Total Asset Register System (the same supplier as the Council's Finance system). A lot of work has been carried out on our asset records internally so we are in a good position to move forward but final confirmation that the Total System and the provider,</p>

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							<p>Consilium, is fit for purpose, needs to be obtained. A second provider has been identified. Achievement of the timetable is highly dependent on whether we stay with the current provider. The exact process for data input is still to be confirmed, manual input or upload. The current spreadsheet system may need to be maintained for a period of time yet to be determined which may have a resource implication. Internal Audit will assist in the data assurance work.</p>
	<p>AR-AC_034 Improve the accuracy of the work of benefit assessors to minimise the under or overpayment of benefit.</p>	1	<p>Revenues & Benefits Shared Services Manager; Shared Services Benefits Manager; Shared Services Performance Manager</p>		31-Aug-2013	<p>Certification work report 2011/12</p>	<p>11-Sep-2013 The treatment of income (including earnings) has been arranged for Benefits assessment staff over two sessions: 13th November 2013 at Whitehaven and 19th November 2013 at Carlisle. A refresher training course</p>




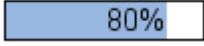
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>on effective dates has also been organised and confirmed for Benefits assessment staff over two sessions: 4th December 2013 at Workington and 12th December 2013 at Carlisle. Both sets of training are mandatory for shared services assessment staff and will be provided by Gordon Riddell of Capita Training. Previous attempts to arrange these training sessions failed due to the original trainer having to attend a funeral and then having childcare problems that meant all existing arrangements had to be cancelled. Confident the current training will go ahead.</p> <p>05-Sep-2013 Subsidy for Assessors Training carried out over 3 days (20th to</p>




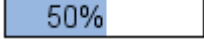

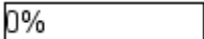
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>22nd August 2013 by Linda Davies - Managing director of LA Directories Ltd). Mandatory for all Benefits Assessment Officers.</p> <p>01-Aug-2013 Draft Training Strategy Document for submission to Operational Board restating commitment to training & improvement. Mandatory subsidy training arranged for assessors (27th & 28th February 2013). Training on treatment of income including earnings and effective dates. Expected May 2013 but date to be confirmed. Data cleansing work currently undertaken and ongoing to pick up non-standard rates.</p>
	AR-AC_035 Review the listing of errors identified in external audit's work on the 2011/12 benefit claim. Identify any pattern of errors and provide	1	Revenues & Benefits Shared Services Manager; Shared Services Benefits Manager;		31-Aug-2013	Certification work report 2011/12	04-Sep-2013 In addition to the above training plan and data cleansing, we have carried out an intensive check on Non HRA claims


Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	training to individual assessors or on specific areas of the assessment.		Shared Services Performance Manager				<p>testing for scheme types, start and end dates and eligible rent figure. Results were summarised and recommendations made to Benefits Manager and Team Leaders to ensure there is sufficient control and internal procedural guidance in place for Non HRA claims.</p> <p>The arranged training will raise awareness for the impact on subsidy.</p> <p>Treatment of income and effective dates will cover the errors found already and should improve accuracy.</p> <p>A full review of individual assessor error is still to be completed. The results of the external audit work will be reviewed by Benefits Team Leaders and compared to the individual error results as reported within the</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>Quality Assurance Module which is now in operation across the shared service. Timescale end of March 2013.</p> <p>An advert for 1 x Quality Assurance and 0.5 x Senior Quality Officer vacant positions is imminent. This will give us the extra resources needed to continue to monitor and review individual accuracy levels.</p>


Code & Title AR-CS Customer Services


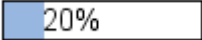
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_128 That the current refund process is reviewed to ensure that a clear audit trail is established to show that the refunds have been appropriately authorised prior to payment and that there is a separation of duties throughout this process.	2	Shared Services Revenues Manager		30-Apr-2013	Council Tax 2011/12	<p>11-Sep-2013 Still awaiting fix for software bug.</p> <p>06-Feb-2013 Original due date 31 Jan 2012. Had shown as completed by 03 April 2012. However, no audit trail in place during 2012/13 audit and so the recommendation has been amended as outstanding with a new agreed target date of 30 April 2013.</p> <p>03-Apr-2012 Review complete – separation of duties and authorisation satisfactory subject to fix of above software bug.</p>
	AR-CS_133 The Sundry Debtor Handbook needs to be updated to reflect changes to the Council Structure.	2	Revenues & Benefits(TC) Team Leader		31-Aug-2012	Sundry Debtors 2011/12	<p>05-Apr-2013 Awaiting details from Finance re the Nominated Debt Officers for each Department.</p> <p>16-Jan-2013 will contact Finance Section for update</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							on Departments still raising invoices and names of Nominated Debt Officers for each Department 13-Jul-2012 will make a start on this ASAP
	AR-CS_145 That, in line with NNDR recommendation AR-CS_124, consideration should be given to amending the Scheme of Delegation to formalise the current process of bankrupt customers being written off by the Revenues Team Leader prior to formal approval.	2	Financial Services Manager		30-Jun-2013	Council Tax 2012/13	06-Feb-2013 Aim to have the Scheme of Delegations updated by June 2013 Council meeting at the latest.
	AR-CS_147 Academy report CT6600a Outstanding Inspections should be checked and completed inspections updated on the Council Tax system to correct the report for future.	2	Shared Services Revenues Manager		30-Apr-2013	Council Tax 2012/13	11-Sep-2013 ct6600 report has been saved and is currently being worked on.
	AR-CS_150 Invoices that are categorised "further action to be decided" for a set period (e.g. 3 months), should be referred to the agent for collection.	2	Revenues & Benefits(TC) Team Leader		31-Jul-2013	Debt Management Audit 2012/13	11-Jun-2013 Sundry Debtor Handbook will need to be updated to reflect this.


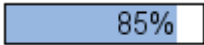
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS_151 Invoices that have been "in dispute" for a set period (e.g. 3 months), should be referred to a Senior Manager/ Chief Finance Officer to either propose write-off or continue to pursue.	2	Revenues & Benefits(TC) Team Leader	<input data-bbox="1070 411 1272 453" type="text" value="0%"/>	31-Jul-2013	Debt Management Audit 2012/13	11-Jun-2013 Sundry Debtor Handbook will need to be updated to reflect this.

Code & Title AR-DO Operations



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-DO_038 The Strategic Asset Management Strategy should incorporate a strategy on assets such as plant and equipment, given their value.	2	Head of Corporate Resources; Head of Neighbourhoods	<input type="text" value="0%"/>	31-Oct-2011	Asset Management 2011/12	<p>12-Sep-2013 Amended the managed by responsibility from Head of Corporate resources to the head of Neighbourhoods. Head of Corporate Resources to liaise with Head of Neighbourhoods.</p> <p>02-Oct-2012 New Target Date set for the end of Dec 12. A new asset register as provided by Consilium will be assessed for the appropriateness of their system and then all assets will need to be added.</p> <p>02-Oct-2012 Amended the Managed By responsibility from the Director of Resources and Transformation to the Head of Corporate Resources from 02/10/12.</p>




Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-DO_042 A central register of external contracts, undertaken by the Council, is established to provide a picture of its obligations (with due regard to commercially sensitive information). The register should be reviewed annually by CLT and available to Members.	2	Head of Corporate Resources; Head of Neighbourhoods		31-Dec-2012	Landscape Management and Contracts 2011/12	<p>12-Sep-2013 Head of Corporate Resources has commissioned this work with Procurement. Work in Progress.</p> <p>21-May-2012 Will be incorporated into the current review of the Constitution.</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_293 The Draft Treasury Management manual needs to be completed (in particular for changes in job roles) and then approved by the Head of Corporate Resources.	2	Financial Management and Treasury Accountant		31-Mar-2012	Loans and Investments 2011/12	<p>12-Sep-2013 The bulk of the work on this project has now been completed. A quality review needs to take place prior to HoS approval. Estimated completion date October 2013.</p> <p>18-Jul-2013 once holidays are finished work will recommence on this project</p> <p>03-Apr-2013 Year end work has now commenced and the team's priority will be completion of out turn reports and the financial statements. once this has been complete, work will recommence to complete this task.</p> <p>16-Jan-2013 Financial Management and Treasury Accountant- Work has progressed on this exercise, but the revenue and capital</p>


Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>budget and TM strategy has now become the team's priority. Work will recommence when resources permit.</p> <p>18-Oct-2012 Amended wording of the recommendation to require approval by the Head of Corporate Resources instead of Corporate Director for Resources and Transformation.</p> <p>03-Oct-2012 All other outstanding works have now been completed. It is anticipated this work will be completed by 31 Dec 2012.</p> <p>04-Apr-2012 Work has commenced on this exercise and following further guidance from Sector will be progressed when resources permit - expected after year-end, work on the tender for Treasury Management, cash-flow</p>



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							and capital close down procedures are all completed.
	AR-F&MIS_295 Insurance claims need to be monitored regularly and cross referenced to other data in order to identify any recurring patterns in claims.	2	Financial Reporting and Technical Accountant; Financial Services Manager		01-Apr-2012	Insurance 2011/12	<p>03-Sep-2013 Key task allocated to senior accounting officer - technical and reconciliations to design report.</p> <p>08-Apr-2013 No further update. Still awaiting report.</p> <p>11-Jan-2013 13-12-12 Audit took place August. Still awaiting report.</p> <p>03-Oct-2012 Zurich audit of vehicle claims has now taken place and we await the outcome report.</p> <p>05-Apr-2012 In 2010/11 there were only 33 claims, 19 of which related to vehicle claims. An audit of vehicle claims is shortly to be carried out by our insurers Zurich to establish</p>


Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							if further investigations or data requirements might be needed. No action proposed until this exercise is completed. For the remaining claims these are included in a register for all claims which is reviewed regularly.
	AR-F&MIS_314 A review of the Contract Register is carried out to ensure all the current and historical contracts are recorded and to ensure the data quality of the information.	2	Contracts Officer	<input type="text" value="0%"/>	30-Jun-2013	Creditors 2012/13	12-Sep-2013 Head of Corporate Resources to progress with Contracts Officer.
	AR-F&MIS_315 Responsibility for monitoring that aggregated orders do not exceed the tendering limit is appropriately assigned after the departure of the Interim Technical Accountant.	2	Financial Services Manager	<input type="text" value="0%"/>	30-Apr-2013	Creditors 2012/13	
	AR-F&MIS_317 The updating of Covalent Actions and Risks for Financial Services needs to be appropriately re-assigned after the departure of Interim	2	Financial Services Manager	<input type="text" value="0%"/>	31-Jul-2013	Budget Monitoring and Savings 2012/13	10-Jun-2013 Agreed. Covalent Actions will be formally re-assigned and training received on the Covalent System.

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	Technical Accountant.						
	AR-F&MIS_318 Managers take a proactive approach to outstanding invoice debt. If debts are uneconomical to pursue [under £50] and all options to collect the debt have been previously exhausted they should be put forward for write-off.	2	Head of Corporate Resources	<input type="text" value="0%"/>	31-Jul-2013	Debt Management Audit 2012/13	11-Jun-2013 D Law to write to all Managers reminding them that as part of budget monitoring any outstanding debts that are uneconomical to pursue should be put forward for write-off.

Code & Title AR-LD Legal & Democratic

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD_032 Training is provided to the System Administrator to enable the effective administration of the LALPAC system, i.e. user accounts, user access rights, etc.	2	Legal Services Manager	<input type="text" value="0%"/>	31-Dec-2011	Licensing 2011/12	<p>12-Sep-2013 LALPAC now taken over by IDOX. Scope of training not yet agreed by IDOX. IDOX Business Development Manager visiting Council 31/01/13. Discussions continuing re enhanced system in conjunction with other Cumbria authorities. This recommendation relates to administration of the system rather than day to day operational functions which are running satisfactorily.</p> <p>05-Apr-2012 05/04/12: Cost resolved. LALPAC are being requested to provide the training in-house to system administrators within the next 3 months. Scope of training to be mapped out</p>


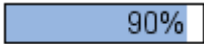
Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							and agreed with LALPAC beforehand. 26-Aug-2011 Budget constraints could be the deciding factor but other avenues will be investigated.
	AR-LD_041 The Members' Allowances Scheme Travel and Subsistence allowance should be amended to allow for an allowance for travel by bicycle or other non-motorised form of transport, as per The Local Authorities (Members' Allowances) (England) Regulations 2003.	2	Democratic 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>	31-Mar-2012	Members' Allowances 2011/12	09-Sep-2013 The next review is in 2015. Action will be completed at that time. 16-Jan-2013 Will be incorporated into next review of Members' Allowances 13-Jul-2012 Due for implementation by 31/3/2013
	AR-LD_048 Member Services should ensure there are written agreements between Copeland and outside bodies on payment of Members travel and subsistence claims, and this should include an exchange of information on the annual	2	Democratic Services Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #add8e6; display: flex; align-items: center; justify-content: center;">50%</div>	31-Mar-2012	Members' Allowances 2011/12	12-Sep-2013 Only a small number of outside bodies and members involved. 09-Sep-2013 To be completed by December 2013. 13-Jul-2012 To be in place December 2012



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	amounts paid.						05-Apr-2012 To be in place by October 2012
	AR-LD_050 Legal Services should review the Bribery Act legislation and determine its application to the Council, and the extent to which adequate procedures are in place to mitigate the risk of prosecution. This might include amendment to existing codes of conduct.	2	Legal Services Manager	<div style="border: 1px solid black; width: 80px; height: 15px; background-color: #e0e0e0; position: relative;"> <div style="background-color: #4f81bd; width: 10%; position: absolute; left: 0;"></div> 10% </div>	31-Dec-2011	Register of Gifts/Hospitality & Disclosure of Interests 2011/12	<p>12-Sep-2013 The Bribery Act Legislation will be incorporated into a revised Counter Fraud Policy for consideration by the Audit & Governance Committee 07/11/13. Following this it will be presented to the Executive and Full Council.</p> <p>08-Apr-2013 Several measures already exist to prevent bribery – financial regulations, code of conducts, vetting of staff as part of recruitment, transparency in publishing transactions over £500, contract procedure rules, etc. A risk assessment reviewing the risks which the Council might continue to be exposed to will be completed by the end of May. This review will identify any further</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>amendments necessary to corporate documentation with approval then being sought to those amendments. The review will also identify any further training and publicity necessary and consider the timescale for future reviews of the prevention measures. It is aimed to have this process complete by the end July.</p> <hr/> <p>05-Apr-2012 05/04/12: The Bribery Act 2010 affects three areas: (a) the Council's codes of conduct; (b) the Council's procurement procedures; (c) the Council's anti-fraud and corruption policies. The emphasis of the Act is to be proactive and avoiding the conditions of bribery.</p>



Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							<p>The Democratic Services, Legal Services and Audit Shares Services Managers are undertaking work on these three aspects with the work currently being scoped out. It is anticipated that the work in these three areas will be completed by the 30/09/12. There is a linked issue of money laundering and work on this matter will be completed by the 30/09/12.</p>


Code & Title AR-LES Leisure & Environmental Services

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LES_046 Look at all options for the collection of income for Book of Remembrance applications.	2	Parks Manager		31-Jan-2013	Bereavement Services 2012/13	<p>03-Sep-2013 Currently looking at Electronic registers system that would allow links for info needed to process BOR applications from Copeland Direct</p> <p>08-Apr-2013 Extension of time has been given for this recommendation to 30/11/13 to allow for works to be carried out to the Copeland Centre reception area.</p> <p>03-Apr-2013 The preferred option for all applications for B.O.R to be taken at the Copeland Centre with a new target date set for November 2013</p> <p>10-Jan-2013 Currently being looked at as part of transformation programme</p> <p>02-Oct-2012 Look at options</p>

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
							with finance.
	AR-LES_075 Paper copies of all cancellations and write offs should be signed by a Manager as an independent check. This will provide an adequate segregation of duty.	2	Enforcement Team Leader	<input type="text" value="0%"/>	31-Jul-2013	Enforcement Chipside 2013-14	16-Jul-2013 The backlog of copies of cancellations & write offs to be signed by Team Leader are being addressed. The procedure will be amended and discussed at the next Team Meeting.
	AR-LES_076 Clear guidance needs to be completed for all the processes within the Department. Particularly in relation to the recovery process and the cancellation / write off of debts.	2	Enforcement Team Leader	<input type="text" value="0%"/>	31-Jul-2013	Enforcement Chipside 2013-14	16-Jul-2013 Complete office procedures for Cancellation of PCN and for Write off of PCN debt.

Code & Title AR-PP Policy & Performance

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP_069 All Managers are reminded that they should monitor personal calls made by employees using CBC mobile phones. The calls should be identified, verified and costs recorded.	2	Head of Corporate Resources	<input type="text" value="0%"/>	31-May-2011	General Tax Issues 2010/11	<p>12-Sep-2013 Head of Corporate Resources to progress with Shared HR Manager when in post.</p> <p>02-Oct-2012 Amended the Managed By responsibility from the Director of Resources and Transformation to the Head of Corporate Resources from 02/10/12.</p> <p>21-Jul-2011 Reminder of policy on acceptable use of Council-provided phones included in corporate information section of Latest Word on 1 July 2011. Separate note still required for Managers with staff who have council mobiles to review usage and agree reimbursement.</p>
	AR-PP_070 Managers ensure that the Payroll Officer is	2	Head of Corporate Resources	<input type="text" value="0%"/>	31-May-2011	General Tax Issues 2010/11	12-Sep-2013 Head of Corporate Resources to

Status Icon	Action Code & Title	Priority	Managed By	Progress Bar	Due Date	Description	All Notes
	informed of any deductions that are required for personal calls in a timely manner. This must be the next available pay date from when the Vodafone invoice is received.						progress with Shared HR Manager when in post. 02-Oct-2012 Amended the Managed By responsibility from the Director of Resources and Transformation to the Head of Corporate Resources from 02/10/12.
	AR-PP_088 HR should remind managers that it is essential Exit Checklists are completed for all leavers.	2	Head of Corporate Resources	<input type="text" value="0%"/>	31-Mar-2013	Payroll 2012/13	12-Sep-2013 Head of Corporate Resources to progress with Shared HR Manager when in post.

AUDIT PERFORMANCE INDICATORS – 1 APRIL 2013 TO 31 AUG 2013

Input measures

Note	Indicator	2013/14 Target	2013/14 Actual to date
1	Cumulative days provided	565	186
	% of audit plan days provided – cumulative year to date (5 months)	42%	33%
2	Days provided this period (5 months)	237	186
	% of audit plan days provided – this period	100%	78%

Output measures

Target	Actual
Complete 95% of audit plan by 31 March - fundamental system audits	There are 12 audits classified as fundamental most of which have to be completed towards the end of the year. 1 of these (Final accounts) has been completed and work is ongoing on a second (Treasury Management). The majority of these reviews are done in Q4.
Complete 95% of audit plan by 31 March – non-fundamental system audits	3 of 20 non-fundamental reviews have been completed. A further 5 have been issued as draft reports. Testing for 2 further reviews is complete. Some non-fundamental audits originally scheduled for this period have been deferred at Copeland’s request – for example, IT Strategy; FOI review; housing options. Progress on the review of partnerships has been limited following delays in information being provided.

Notes

- 1 565 days comprise 15 days carried forward from 2012/13 plan and 550 days in 2013/14 plan.

- 2 Target days for this period is 5/12ths of 565 giving 237 days. The percentage is simply how much of 237 days delivered in period. To date 186 days have been provided.

- 3 Fewer days have been delivered in the 5 month period than planned as it has not been possible to progress all audits as provisionally scheduled. The plan also includes an allocation of 30 days for VFM work but none has been requested this year to date.