

Annex 1 – Follow Up of Audit Commission Recommendations

Report Title (Date)	Recommendations	Corporate / Directorate	Action Taken	Opinion
Delivery of Corporate Objectives through the LSP (Feb-06)	1) As the LSP moves towards developing the LAA the development of effective delivery partnerships will be a key issue. It is particularly important that the alignment of the seven community priorities, which partners clearly own, with the four blocks of the LAA are clearly understood by all partners to ensure their ownership of the LAA and its aims is sustained.	Corporate	Identified as a priority in the 2008/09 Single Improvement Plan (SIP). The refreshed corporate strategy (due to be approved by The Executive in March 2009) is based around the themes from the sustainable community strategy (SCS - approved June 2008) to ensure alignment of community, LAA and council priorities.	Satisfactory - action taken/ in progress/ plans in place
	2) As the LSP moves towards the delivery of a LAA is it vital that the council ensures an appropriate balance between satisfying its community leadership responsibilities and allowing the partnership to operate in an inclusive way that gives all partners the confidence that engaging with the LSP will add value. Without this there is a danger that desired outcomes will not be delivered.	Corporate	Alignment of the corporate strategy with the SCS and engagement of stakeholders in the development process (eg workshops with partners in Oct 08 and Jan 09) will help to ensure an appropriate balance.	Satisfactory - action taken/ in progress/ plans in place

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	3) Performance management will take on a new significance as the partnership moves forward with the LAA. It will be essential that the partnership is able to demonstrate the delivery of community outcomes and the achievement of agreed targets. The intelligent use of shared performance data will be a key issue in taking appropriate action to improve the quality of life of local communities.	Corporate	<p>Responsibility for the use of shared performance data rests with the Without Walls Executive Delivery Board. All 8 of the strategic thematic partnerships are represented on the Executive Delivery Board, which meets on a quarterly basis. Partners have risk rated each of the 48 LAA indicators and assessed the likelihood of their achievability by the end of the LAA - March 2011. At the Executive Delivery Board, chaired by the Leader of the Council, partners jointly share information, data and suggestions for improving delivery with a strong focus on the indicators identified as 'Red' by the risk rating.</p> <p>Summary information about LAA performance is reported to the wider WOW Partnership on a regular basis.</p> <p>Higher level longitudinal measures from the Sustainable Community Strategy (eg unemployment rate) known as 'State of the City' indicators are jointly reviewed on an annual basis.</p>	Satisfactory - action taken/ in progress/ plans in place
Proposed Disposal of land at Osbaldwick (Feb-06)	4) The Council should ensure that arrangements are in place to establish formal agreements for all material partnerships clarifying expected outcomes, financial commitment, required governance arrangements and legal implications.	Corporate	Recommendation superseded - due to the impact of the Roanne case, all such projects will now be subject to a formal procurement process, and will include a formal agreement.	Satisfactory - superseded
	5) The Council should ensure that current arrangements for the selection of a preferred partner are satisfactory and operate effectively throughout the Council.	Corporate	Recommendation superseded - due to the impact of the Roanne case, all such projects will now be subject to a formal procurement process. Financial Regulations set out requirements.	Satisfactory - superseded

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	6) The Council should ensure that it has adequate arrangements to inform Members of the legal framework within which they are making a decision.	Corporate	The reporting protocol requires the legal implications of decisions to be highlighted for members. However, it is not clear whether legal advice is being sought in all relevant cases. It is intended that this issue will be reviewed by the Strategic Officer Governance Group in 2009/10, to identify further action required to ensure arrangements are effective.	Satisfactory - action taken/ in progress/ plans in place
	7) The Council should ensure that if the sale to JRF proceeds the costs charged against the profit are agreed.	City Strategy	Recommendation superseded - significant revisions to the agreement were made following the Audit Commission Report, which negated the need for this action. The revised agreement was approved by The Executive in March 2008.	Satisfactory - superseded
	8) The Council should ensure that it has arrangements to demonstrate how key policy decisions support the achievement of its objectives.	Corporate	The reporting protocol requires that reports highlight how proposed decisions relate to corporate priorities. The clarification of corporate objectives as part of the corporate strategy refresh and alignment of scrutiny groups with priority areas will help to improve the effectiveness of arrangements for the future.	Satisfactory - action taken/ in progress/ plans in place
Arrangements for Disposal of the Barbican	9) Establish adequate arrangements to inform members of the legal framework within which decision are taken.	Corporate	Same as recommendation 6 above.	N/A

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(Aug-06)	10) <ul style="list-style-type: none"> Clarify the legal status of the preferred partner in future transactions and establish controls over the variations that will generate a review of the continued validity of the agreement. 	Corporate	<ul style="list-style-type: none"> See response to recommendation 5 in relation to preferred partner issue. Contracts include mechanisms for making changes to agreements; review needed if changes cannot be made within terms of contract. Corporate Procurement Team involved in all major agreements and further legal advice sought as required. 	Satisfactory - action taken/ in progress/ plans in place
	11) Ensure that the objectives of projects and significant transactions are clearly articulated, allowing them to drive decision making and for success to be evaluated.	Corporate	Programme and project management identified as a priority for development as part of 2008/09 SIP. Work to date has included, for example, a project management event in February 2009, the outcome of which will be used to develop council wide standards to be incorporated into the Business Model. The updated corporate strategy will also include all major projects, aligned with corporate objectives.	Satisfactory - action taken/ in progress/ plans in place
Review of the Council's Internal Audit Function (Aug-07)	12) Incorporate formal reminders of auditors' ethical responsibilities into performance appraisals as planned.	Resources	The ethical responsibilities of auditors are discussed on a regular basis (approximately six monthly) at team meetings, rather than during appraisals, as originally planned.	None Given
	13) Deliver plans to require all auditors to sign confidentiality agreements.	Resources	This issue will be addressed as part of the implementation of the shared service.	
	14) Ensure that the working protocols are kept up to date.	Resources	Working protocols have been updated on an ongoing basis as required. Further review and update will be undertaken as part of the implementation of the shared service, as necessary.	

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	15) Enhance the existing strategy by including narrative information to set out Internal Audit's strategic purpose, direction and approach.	Resources	This will be addressed as part of the planning process for the shared service.	
Your Business @ Risk (Sep-07)	16) Provide guidance to all staff on how to deal with emailed files from external sources	Resources	These issues form part of an ongoing awareness campaign via e-mail, the intranet and news and jobs articles. They will also be addressed in the revised ITT manual. A draft of the manual has been issued for consultation to stakeholder groups and will be rolled out once initial feedback has been assessed.	Satisfactory - action taken/ in progress/ plans in place
	17) Provide guidance to all staff on what to do if their computer is infected with a virus.	Resources		Satisfactory - action taken/ in progress/ plans in place
	18) Remind staff of the need to not write down passwords.	Resources		Satisfactory - action taken/ in progress/ plans in place
	19) Communicate to all staff the existence and contents of the council's anti fraud strategy.	Resources	The counter fraud and corruption policy was reviewed, revised and published in March 2008. Reminders to staff about the need to report fraud have been included in staff publications. Further communication will be required on an ongoing basis and this will be undertaken as part of overall counter fraud work, as set out in annual fraud team plans.	None Given
	20) Ensure that all council computers contain controls that prevent the installation and copying of software from the computer	Resources	Addressed as part of the ongoing awareness campaign and ITT manual – see above.	Satisfactory - action taken/ in progress/ plans in place
	21) Communicate to all staff the council's rules covering the private use of IT.	Resources		Satisfactory - action taken/ in progress/ plans in place

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	22) Set up an automatic time out on all council computers	Resources	This is not currently possible as it was found to cause problems for the Citrix server. It will be revisited as part of the proposed 2009/10 upgrade of systems.	Satisfactory - action taken/ in progress/ plans in place
	23) Publicise officers' responsibilities under the Data Protection Act	Resources	A new Data Protection Policy was approved and published July 2008. A training programme was completed in 2008 and will be repeated in 2009.	Satisfactory - action taken/ in progress/ plans in place
	24) Publicise the council's policies on the Data Protection Act, monitoring internet access, misusing personal data, and using unlicensed software	Resources	See above.	Satisfactory - action taken/ in progress/ plans in place
	25) Publicise the existence of the council's data protection officer	Resources	Details have been publicised on the intranet along with other relevant materials and FAQs.	Satisfactory - action taken/ in progress/ plans in place
	26) Publicise the existence of the email usage/language protocol	Resources	Addressed as part of the ongoing awareness campaign and ITT manual – see above.	Satisfactory - action taken/ in progress/ plans in place
	27) Publicise the existence of, and key points for staff from, the Public Interest Disclosure Act and the Computer Misuse Act.	Resources		Satisfactory - action taken/ in progress/ plans in place
	28) Publicise the existence and contents of the council's Information Security policy, and provide a copy of the policy to staff.	Resources		Satisfactory - action taken/ in progress/ plans in place

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	29) Publicise the location of the written procedures for reporting a security incident, and ensure that these are easily located on the intranet.	Resources		Satisfactory - action taken/ in progress/ plans in place
	30) Publicise the officer responsible for IT security.	Resources		Satisfactory - action taken/ in progress/ plans in place
Absence management (Jan-08) Note that absence management was included as priority for action in the 2008/09 SIP. A report on progress made to address attendance issues was presented to the Executive in October 2008.	31) In reviewing current arrangements for producing management information, the Council should: • ensure information relating to groups of staff who are not contained within one directorate can be captured and analysed to identify relevant issues and trends; and • develop systems to capture the full cost of sickness absence to ensure that decisions taken in respect of sickness absence are made in the full knowledge of their financial implications.	Chief Executive's	<ul style="list-style-type: none"> A suite of management reports to enable trends to be monitored has now been developed. The reports are currently being tested but will be available for use by April 2009. Working patterns are now recorded and updated on an ongoing basis on the Delphi system. However, the system is unable to produce reports that will enable analysis to be carried out. HR report that they intend to develop off-system reports which will enable this to be done although this is likely to be overtaken by the implementation of a new payroll and HR system by 2010. 	Satisfactory - action taken/ in progress/ plans in place
	32) Increase awareness of staff benefits in order that staff are able to take full advantage of the benefits available to them.	Chief Executive's	A range of activity has been undertaken to increase awareness of staff benefits. This includes the benefits fair held in June 2008, increased publicity about current benefits and potential new proposals being canvassed as part of staff survey (e.g. staff lottery). A new booklet detailing all staff benefits will be issued in March 2009.	Satisfactory - action taken/ in progress/ plans in place

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	33) Introduce robust mechanisms for measuring the impact of staff welfare initiatives and develop processes to ensure experiences and learning are shared across directorates and, where appropriate, initiatives are applied across the Council.	Chief Executive's	Shared learning is being facilitated by the HR Corporate Team through the attendance management project: phase 1 (sickness) is complete; phase 2 (healthy lifestyle) is ongoing; phase 3 (work-life balance) will follow in 2009/10 and will link into the administrative accommodation project in considering issues such as work/ life balance.	Satisfactory - action taken/ in progress/ plans in place
	34) Give greater emphasis to identifying and addressing the impact on staff of proposed initiatives to improve organisational effectiveness and efficiency to ensure that: • staff are meaningfully engaged in changes affecting them; and • periods of uncertainty and disruption are minimised to reduce the risk of sickness absence through stress related illnesses.	Corporate / Chief Executive's	An internal review of change management procedures and guidance was undertaken by the HR Corporate Team in February 2009. The outcome of this will feed into revised corporate guidance to be issued by May 2009. Further work will follow as part of the administration accommodation project, and through the course of the coming efficiency programme, to ensure services are able to respond quickly and effectively to change.	Satisfactory - action taken/ in progress/ plans in place
	35) Ensure that change management projects are adequately resourced to avoid delays and disruptions, which create undue uncertainty and stress for those staff affected.	Corporate / Chief Executive's	This recommendation has been addressed by the new business model and approach to planning. Major projects will be linked to corporate objectives and clearly identified in corporate plans.	Satisfactory - action taken/ in progress/ plans in place
Review of Data Quality Arrangements 2006-07 (Jan-08)	36) Integrate data quality arrangements within the Council's performance management framework.	Resources	Performance reporting has been reviewed and discussed by CMT. A draft data quality policy was presented to A&G in January 2009, setting out the overall framework. This will now be referred to the Executive for approval in early 2009/10.	Satisfactory - action taken/ in progress/ plans in place
Note that the				

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latest Audit Commission report into data quality was issued in draft in February 2009. It confirmed that satisfactory action had been taken or was planned in regards to the recommendations listed here.	37) Include accountability for data quality in the job descriptions and the performance appraisal process for relevant staff working with or having responsibility for data.	Corporate	This is currently being considered by the Performance Officer Group and will be taken forward as part of the implementation of the overall policy.	Satisfactory - action taken/ in progress/ plans in place
	38) Clarify the role, remit and responsibilities of the Data Quality Champion.	Resources	The Director of Neighbourhood Services was appointed as data quality champion in July 2008. The champion provides overall leadership in relation to data quality issues and has so far been instrumental in ensuring the development of the data quality policy and framework for checking the integrity of information systems.	Satisfactory - action taken/ in progress/ plans in place
	39) Develop an overarching policy framework for improving data quality.	Resources	A draft data quality policy was presented to A&G in January 2009. This will now be referred to the Executive for approval in early 2009/10.	Satisfactory - action taken/ in progress/ plans in place
	40) Consider data quality issues appropriately in corporate and directorate risk management arrangements and undertake regular assessments of the risks associated with unreliable and inaccurate information.	Resources	Work has been done by the performance team to identify indicators where data quality is a risk. This has included a review of self assessments completed by service departments. Further work is planned, as set out in the report to Audit and Governance Committee in January 2009.	Satisfactory - action taken/ in progress/ plans in place
	41) Define the role of the Performance Data Group (PDG) officer and specify the associated responsibilities.	Resources	The role of PDG officers is currently being reviewed and any changes will be taken forward as part of the implementation of the overall policy.	Satisfactory - action taken/ in progress/ plans in place

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	42) Improve the data quality control arrangements over all the Council's key information systems by: • establishing an appropriate system of integrity checks; • ensuring results are reported to senior management; and • taking corrective action where necessary.	Resources	A system for carrying out integrity checks is now in place. Checks commenced in November 2008 and are ongoing.	Satisfactory - action taken/ in progress/ plans in place
	43) Develop a systematic programme to test the security of key directorate information systems and report the results to senior officers.	Resources	See comment above. The outcome of checks are reported to senior officers as required.	Satisfactory - action taken/ in progress/ plans in place
	44) Strengthen arrangements for managing the quality of data provided by external bodies by: • identifying key information flows with third parties; • formalising arrangements for specifying, collecting and validating relevant data; and • monitoring the effective implementation of third party data arrangements.	Resources	A data quality progress report was presented to CMT on 3 December 2008. This identified weaknesses with some external data. Discussions are taking place with partners to identify how these issues can be resolved.	Satisfactory - action taken/ in progress/ plans in place
	45) Assess formally the training and development needs of PDG officers and ensure that relevant staff have appropriate skills and experience.	Resources	Arrangements are currently being reviewed as part of the implementation of the policy; and guidance is planned to be produced by the end of March 2009. This will be used to develop a training programme, to be in place by May 2009.	Satisfactory - action taken/ in progress/ plans in place
	46) Define and deliver appropriate training on data quality issues which is tailored to the varying needs of all relevant staff.	Resources		Satisfactory - action taken/ in progress/ plans in place
	47) Ensure that any weaknesses identified through internal or external reviews of data quality are addressed through appropriate training and support.	Resources		Satisfactory - action taken/ in progress/ plans in place
	48) Improve the quality of data provided to external bodies by: • identifying all relevant sources of data; and • ensuring that data is properly validated and appropriately authorised prior to submission.	Resources	See comments above relating to systems for integrity checks.	Satisfactory - action taken/ in progress/ plans in place

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	49) Strengthen data validation arrangements by: • developing in-year processes based on appropriate risk considerations; • establishing baseline requirements to be applied consistently across all directorates; and • integrating processes within the Council's performance management framework.	Resources	See comments above relating to systems for integrity checks.	Satisfactory - action taken/ in progress/ plans in place
	50) Ensure that good audit trails are available from the Codeman database to evidence changes in the housing stock to support the calculation of BV184a.	HASS	Systems reviewed, improvements made and work ongoing to ensure all changes to housing stock are tracked and audit trails identify reasons for any changes.	Satisfactory - action taken/ in progress/ plans in place
Deciding & Delivering Council Priorities Follow Up (Jan-08)	51) Clarify responsibilities for the delivery of the new corporate strategy including the championing arrangements and build this into personal targets to drive and embed the required actions. The expected benefit of this recommendation is: • clearer accountability for delivery of the revised priorities, the new imperatives and progress against the direction statements The implementation of this recommendation will have high impact with low costs.	Corporate	The refreshed corporate strategy (March 2009) will include the assignment of responsible officers. Each short-term (one year) priority will have targets, to be reported on monthly.	Satisfactory - action taken/ in progress/ plans in place
	52) Revise the performance management arrangements by: • integrating targets for all priorities, values and imperatives. This should also include annual tracking of the direction of travel of the Council against its own direction statements; and • strengthening the service planning framework and guidance to include improved measures and target setting. The expected benefits of this recommendation are: • clearer understanding of what outcomes are expected; and • improved focus and reporting of progress against targeted outcomes The implementation of this recommendation will have high impact with low costs.	Corporate	As above, the refreshed corporate strategy will include targets for all priorities and a requirement regular reporting on them. All service plans will flow from the priorities identified in the corporate strategy, however, this process has not been yet been fully implemented. For 2009/10 services have been asked to base service plans on the seven themes of the SCS (on which the corporate strategy is based) to help ensure alignment. It is intended that systems will be fully implemented for the 2010/11 service planning and budget setting process.	Satisfactory - action taken/ in progress/ plans in place

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	53) Develop and embed decision-making and reporting mechanisms to ensure that the corporate strategy drives the actions of the Council. The expected benefit of this recommendation is: <ul style="list-style-type: none"> increased focus on the things that matter most to the Council, its users and key partners The implementation of this recommendation will have high impact with low costs.	Corporate	See comments above. In addition, the new scrutiny arrangements will be aligned with corporate priorities to ensure the corporate strategy drives actions and decision-making.	Satisfactory - action taken/ in progress/ plans in place
	54) Develop medium term, internal and external communication strategies in tandem to communicate the corporate strategy refresh effectively. The expected benefits of this recommendation are: <ul style="list-style-type: none"> a clear articulation of the various components of the corporate strategy and how the key messages from these will be plainly communicated to appropriate internal and external audiences; staff and partners will gain a better understanding of what the Council is trying to achieve and how their role contributes to this; and better contribution to delivering desired outcomes for residents and users. The implementation of this recommendation will have high impact with low costs.	Chief Executive's	A range of activities are planned once the refreshed strategy is approved. These will include staff roadshows, publications, and posters. Branding will be used to highlight priority areas which will be targeted so that staff and partners receive information most appropriate to their role. Further review will be required to establish the effectiveness of these plans.	Satisfactory - action taken/ in progress/ plans in place
A Review of the Decision Making Process (Jan-08)	55) Establish clear standards for record keeping by officers that aim to provide a sufficient trail of decision making in relation to the content of significant reports to Members, recommendations made and decisions taken by Members.	Corporate	A review of the report writing protocol identified that clear standards for record keeping were in place. The protocol requires information relevant to decisions, including details of any consultation, to be disclosed and the supporting working papers retained for 6 years. No further action was required.	Satisfactory - action taken/ in progress/ plans in place
	56) The Council should consider what further action to take on the issues arising from the initial enquiry. (I.e. clear audit trails, lack transparency, consultations etc.)	Corporate	As above.	Satisfactory - action taken/ in progress/ plans in place

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	57) The whistle-blowing policy should include more clearly defined and understandable stages particularly relating to decisions about the scope and objectives of the initial fact finding, further investigative actions and actions needing to be taken arising from findings.	Chief Executive's	The whistle-blowing policy was revised to add clarity to the process. This was presented to Staffing & Urgency committee in March 2007.	Satisfactory - action taken/ in progress/ plans in place
	58) The Council should consider whether there are sufficient routine arrangements for Members to challenge and scrutinise decisions and whether the whistle-blowing facility should remain open to Members.	Chief Executive's	Following a review of the policy, a decision was made to close the facility to members as other mechanisms are available for concerns to be raised.	Satisfactory - action taken/ in progress/ plans in place
	59) If the Council considers that Members should have access to whistle-blowing, more guidance should be included in the whistle-blowing policy to inform Members of appropriate issues to raise and other options that are available to register concerns or make allegations of misconduct that should be considered first.	Chief Executive's	Recommendation superseded – see above.	Satisfactory - superseded
Purchase of Building Maintenance Supplies (Apr-08)	60) Formalise the arrangements for weekly inspections of work, to provide sufficient assurance to management in terms of: <ul style="list-style-type: none"> • the number of reviews to be carried out; • the percentage of materials to be reviewed; • the process to be followed to provide sufficient assurance to management; and <ul style="list-style-type: none"> • the process to be followed where errors are identified. 	N'hood Services	Systems for inspection have now been formalised (a 10% check is carried out).	Satisfactory - action taken/ in progress/ plans in place
	61) Formalise arrangements with OGC Buying Solutions for ensuring that the Council are being charged a reasonable price for the materials they purchase from Jewson.	N'hood Services	Initial benchmarking was undertaken through OGC, however, the results did not allow conclusions about the reasonableness of rates to be reached. The service has now started to undertake its own benchmarking directly with other councils.	Satisfactory - action taken/ in progress/ plans in place

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	62) Execute the Service Level Agreement and lease contract as soon as possible to ensure the Council is not subject to any risks in this regard.	N'hood Services	The agreement with Jewson was signed in May 2008.	Satisfactory - action taken/ in progress/ plans in place
Annual Governance Report 2007/08 (Sep-08)	63) Amend the 2006-07 comparatives, removing the financial instrument accounting adjustments.	Resources	This was completed as a requirement for the completion of the 2007-08 accounts.	Satisfactory - action taken/ in progress/ plans in place
	64) Amend the explanatory foreword to the accounts to make it consistent with the financial statements.	Resources	This was completed as a requirement for the completion of the 2007-08 accounts.	Satisfactory - action taken/ in progress/ plans in place
	65) Produce comprehensive supporting working papers that meet the required standard by 30th June 2009	Resources	A review of working paper presentation to be carried out including implementation of web portal which maintains all relevant documentation from core statement to prime document. (see progress report on issues arising from the audit of the 2007/08 accounts reported to Audit & Governance Committee in January 2009)	Satisfactory - action taken/ in progress/ plans in place
	66) Produce a detailed project plan to manage the closedown process in 2008/09.	Resources	A project plan is in place for the 2008/09 closedown. It was agreed and is monitored by SAMS (Senior Accounting Management Team). It contains a detailed list of tasks to be carried out, dates by which they must be done and assignment of responsible officers.	Satisfactory - action taken/ in progress/ plans in place

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	67) Enhance the senior officer review of the financial statements to incorporate a review of key working papers before the accounts are approved by Council	Resources	The project plan includes a requirement for senior officers to review work once it has been completed. The new Assistant Director for Finance is also introducing a quality assurance timetable document, which is scheduled to be in place by the end of March 2009.	Satisfactory - action taken/ in progress/ plans in place
	68) Final draft accounts should be available to be issued with the agenda papers for the Audit & Governance Committee meeting to scrutinise the accounts.	Resources	Improvements to systems for closing down the accounts and management of the process should help to ensure that final draft accounts are available in a more timely manner.	Satisfactory - action taken/ in progress/ plans in place
Debt Recovery Arrangements - Follow Up Review (Sep-08)	69) Complete the income collection policy to include all aspects of income, recovery collection, concessions and discounts. Obtain Member approval for the policy once complete.	Resources	The income collection policy was completed and approved by members in September 2008. Further work to enhance the policy is now being undertaken following a reorganisation within Resources which included the assignment of responsibility for income collection issues to a specific service area.	Satisfactory - action taken/ in progress/ plans in place
	70) Include information in the income collection policy that is being prepared (R1) on the level that debt becomes uneconomical to collect and then obtain member approval for the policy.	Resources	While the overall principle is dealt with in the new policy, further work is required to establish actual levels at which it is uneconomic to collect debts. This will be addressed through service improvement planning following the reorganisation of services noted above.	Satisfactory - action taken/ in progress/ plans in place
	71) Monitor the overall debt level compared to targets for both CT and NNDR.	Resources	Overall debt levels are being monitored.	Satisfactory - action taken/ in progress/ plans in place

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	72) Report to Members the overall debt arrears and the collection of this debt against target levels.	Resources	Not currently reported. However, this will be addressed through service improvement planning.	Satisfactory - action taken/ in progress/ plans in place
	73) Carry out a review of the current arrangements in place against the good practice in the Audit Commission report.	Resources	A review was carried out and action taken (particularly in relation to the increased use of direct debits). The final version of the Audit Commission report confirms acceptable action was taken.	Satisfactory - action taken/ in progress/ plans in place
	74) Officers and Members need to be aware of this report and ensure that the action plan is implemented in a timely manner.	Resources	Internal Audit will follow up progress made to implement Audit Commission recommendations on an ongoing basis. In relation to the debt recovery report, responsibility for implementing the actions has been assigned to the new Head of Financial Procedures.	Satisfactory - action taken/ in progress/ plans in place
Maintaining effective governance arrangements (Sep-08)	75) Property disposal files: • Keep detailed records of valuation basis and calculations within the property disposal files	Resources	Lead officers responsible for disposals have been made aware of the need to keep all detailed records on the disposal file. The method statement and checklist used have been updated to make this clear.	Satisfactory - action taken/ in progress/ plans in place
	76) Valuation basis • Clearly state the revaluation basis to ensure valuers know the purpose of their work and that the correct basis is used.	Resources	The first disposal valuation is at the date when the property is approved by members for disposal and will specify the main factors taken into account in the valuation. A revaluation will be carried out if there are any material changes, which will be retained on file. Valuations are in accordance with the RICS (Royal Institute of Chartered Surveyors) Red Book & are signed off by the Head of Asset & Property Management.	Satisfactory - action taken/ in progress/ plans in place

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	77) Infrastructure Fixed Asset Register • Update and maintain a fixed asset register for infrastructure assets to ensure all assets are accounted for, including the date of acquisition and value for individual assets	Resources	The accounting asset register contains infrastructure assets and a value for those assets. A date when assets were acquired is not given but this is planned as part of the work to bring all assets into a single record in the corporate asset register (Technology Forge) which is fully SORP compliant.	Satisfactory - action taken/ in progress/ plans in place
	78) Information Technology Asset Register • Consider transferring the maintenance of the IT asset register to a finance officer to ensure they are in line with accounting requirements of the SORP.	Resources	IT equipment is now included in the accountancy asset register. As above, there are plans for all assets to be included in the corporate asset register, which is fully SORP compliant.	Satisfactory - action taken/ in progress/ plans in place
	79) Investment interest reconciliation • Reconcile the actual interest received on investments to the TLR Forms to ensure the full amount expected is received.	Resources	This was completed as a requirement for the completion of the 2007/08 accounts.	Satisfactory - action taken/ in progress/ plans in place