

AUDIT COMMISSION RECOMMENDATIONS - ACTION PLAN

Audit Year	Audit Commission Report	Recommendations / Opportunities for Improvement	Progress / Comments	Status / Target Date
2005/06	Opinion Audit - <i>(Presented to the Audit Committee on 29 March 2007)</i>	R6 - Develop a service level agreement setting out at what point contact centre staff should hand calls over to back office specialists.	This action has been overtaken by subsequent events not least the current organisational review. However this issue will continue to be considered but will now form part of the organisational review and fundamental service reviews in 2011/12.	On-Going
2008/09	Interim Audit <i>(Presented to the Audit Committee 24 September 2009 and 17 December 2009)</i>	R4 Ensure that the payroll report of employee names and posts is forwarded to HR and formally agreed and documented by both parties. (medium priority)	Responsibility of Head of Financial Services - Quarterly reconciliation work is now undertaken. This is in addition to the wider and on-going review and reconciliation of the HR establishment list to the information held in Financial Services that is used for budgeting purposes.	Completed
		R8 Ensure that evidence of independent senior officer review and authorisation is present where appropriate. This applies to both Council Tax discounts and NNDR relief's reports. (medium priority)	Responsibility of Head of Benefits and Revenues Services - The problematic aspect of applying controls such as senior officer reviews is the significant volume of transactions involved. A great deal of work has been undertaken to consider this issue. A county wide decision has now been made to undertake a co-ordinated data matching exercise and ECC are organising the Tender process. The exercise will extend to benefits who will use the DWP sponsored software.	Completed
	Interim Audit <i>(Presented to the Audit Committee 23 September 2010)</i>	R1 Ensure that for those systems where external audit requires controls coverage, Internal Audit complete their work in good time to allow us to rely on it. We would suggest that this work is completed in quarter 3 to ensure it is available on a timely basis.	Responsibility of Head of Internal Audit - In respect of this year, Internal Audit work has been undertaken in quarters 3 and 4. This will remain under review with the aim of seeking to ensure that the necessary work is completed during quarter 3 or as early as practically possible in future years.	Completed
		R2 Ensure that senior officers have appropriate read-only rights to the debtors system to enable the effective monitoring to be undertaken.	Responsibility of Head of Financial Services - This only applied to one officer and access rights have subsequently been amended with read only access provided.	Completed
		R3 Create a reference manual where both recurrent and non-recurrent procedures performed by the Head of Accountancy are fully documented.	Responsibility of Head of Financial Services - Procedures have been reviewed and updated as necessary and are held on a shared drive within the service for easy access.	Completed
		R4 Ensure that a senior officer external to exchequers reviews and authorises any creditor standing data changes by way of reviewing the integrity report.	Responsibility of Head of Financial Services - Reports relating to changes to standing data including bank details are now automatically emailed to the Deputy Head of Finance for review.	Completed
		R8 Consider performing a more comprehensive check of HB claims on a larger sample in future, with a view to identifying and then correcting any errors prior to finalising the claim.	Responsibility of Head of Benefits and Revenues Services - Robust checking is in place. However, the significant changes to benefits, staff pressures and workload increases are all pressures likely to increase error rates. All reasonable and proportionate measures to counteract this are in place.	Completed

2009/10

Annual Governance Report <i>(Presented to the Audit Committee 23 September 2010)</i>	R1 Ensure all officers are accounting for income and expenditure in the correct financial year.	Responsibility of Head of Financial Services - Awareness of the issue is planned on being raised with Services during the end of year processes for 2010/11. This will include sample checking by Financial Services of material transactions at the end of the year.	In Progress - April / May 2011
	R2 Members and officers should develop the ethical framework, improve relationships and address any issues of public perception.	Responsibility of Management Team - Progress against this recommendation was subject to the receipt of the detailed ethical diagnostic report. This was subsequently received and presented to the Committee at its 16 December 2010 meeting which included a project plan agreed with the Audit Commission. Review and monitoring of the project plan will be undertaken by the Standards Committee and a report was considered by them on 14 March 2011 which included the following two comments agreed by the Audit Committee at its December 2010 meeting: <i>(a) That the Committee accepts the recommendations within the Ethical Governance Report and associated project plan.</i> <i>(b) That the Committee wishes the Standards Committee to be advised that it recommends that any future matters within its terms of reference be dealt with in a timely manner.</i>	In Progress
Annual Audit Letter <i>(Presented to the Audit Committee 16 December 2010)</i>	R1 Deliver the agreed plan for producing IFRS compliant accounts within the timescales the Council has set.	Responsibility of Head of Financial Services - Work remains on-going with no significant issues arising to date. Balances for previous years are scheduled to be restated by the end of March 2011. The Statement of Accounts for 2010/11 that are due to be published by the end of June 2011 will be in the new IFRS format.	In Progress - June 2011
	R2 Continue to monitor the financial position closely and make the necessary tough decisions about services to balance the budget and respond to the Government's comprehensive spending review.	Responsibility of Head of Financial Services - Work remains on-going within the Council's overall Financial Strategy and Budget Setting Framework including progress against the Tendring Spending Review Delivery plan agreed by Cabinet at its 10 November 2011 meeting along with other actions such as the organisational review and upcoming fundamental service reviews. Further details in respect of the wider value for money conclusion which includes the Council's financial resilience is set out elsewhere on the agenda.	Completed (Governance arrangements are in place elsewhere within the authority to address this recommendation)

<p>Regeneration Review (presented to the Audit Committee 23 September 2010)</p>	<p>R1 Ensure that the strategic framework for regeneration is completed and agreed. This includes the Regeneration Strategy; the Tourism Strategy, and the Economic Recovery Plan. The first two strategies to be supported by a SMART and robust delivery plan that sets out clear, challenging and realistic targets. To include:</p> <ul style="list-style-type: none"> - Matching the scale of ambition to available resources of the Council and partners; - Prioritising available resources at areas that will have the greatest impact; - Reflecting current economic conditions; and - Producing service delivery plans which clearly focus on the areas for which the Council is responsible, as part of 'mainstreaming' approach 	<p>A combined delivery plan for regeneration and tourism is being prepared based on the core themes of:</p> <ul style="list-style-type: none"> - Harwich (growth opportunities) - West Clacton and Jaywick (housing and regeneration) - Tourism - Economic Development 	<p>On-Going</p>
	<p>R2 Clarify which of the relevant agencies or delivery vehicles is responsible for delivering which regeneration projects and to what timeline. This clarification should include:</p> <ul style="list-style-type: none"> - The governance and reporting arrangements; - The project management arrangements; and - The funding available to set against the project. 	<p>Tendring Regeneration Ltd now has a clear focus on Harwich and the opportunities relating to wind energy growth. The Councils Regeneration Team is focused on West Clacton / Jaywick and general economic development and tourism across the district.</p> <p>The overall delivery of regeneration and the structures and bodies necessary to deliver our aims will be carried out as part of the proposed whole Council restructuring.</p>	<p>On-Going</p>
	<p>R3 Develop and implement systems to support the understanding, monitoring, delivery and review of the full value for money of regeneration activities of both the Council and its partners. To include:</p> <ul style="list-style-type: none"> - Continuous evaluation of activities against key outcomes; - Assessment of projects delivered, set against investment, including officer time; and - A clear strategy for the use of Council funds and assets and their contribution towards delivering objectives. 	<p>These delivery arrangements will be put in place as part of the Council's review of regeneration following the whole Council restructure.</p>	<p>On-Going</p>