

# Appendix 6 – Action plan

## Recommendations

### Recommendation 1

The Council needs to remind staff of the guidance on the classification of income and expenditure in the Comprehensive Income and Expenditure Statement and ensure that this is understood. Checks should be undertaken by a senior staff member to ensure that the guidance is being followed.

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<b>Responsibility</b>	Nigel Kennedy
<b>Priority</b>	Medium
<b>Date</b>	Jan 2013
<b>Comments</b>	Training will be provided to all finance staff involved in the closedown process to ensure that all I&E entries are classified correctly in the financial statements. Additional QA will be built into future years timetables in order to review analytical reviews carried out by management accountants.

### Recommendation 2

The HRA account and supporting working papers should be subject to review before the 2012/13 financial statements are finalised and passed over for audit. This should help to pick up any errors made.

<b>Responsibility</b>	Anna Winship
<b>Priority</b>	Medium

<b>Date</b>	June 2013
<b>Comments</b>	A thorough review of WPs and statements relating to HRA will be carried out prior to the accounts being submitted for audit in future years.

### Recommendation 3

The Council need to ensure that they have the appropriate information to not only make the appropriate disclosures in the financial statements but also manage the whole process of leases. I found that the current workbook developed by the Council provides the basis for this. Arrangements need to be put in place to ensure that information on new and expiring leases and changes to lease terms are shared between Legal, Estates and Finance on a timely basis.

<b>Responsibility</b>	Anna Winship
<b>Priority</b>	Medium
<b>Date</b>	Dec 2012
<b>Comments</b>	The spreadsheet held by Finance is a key starting point for this piece of work, and a procedure will be put in place to ensure any changes to leases are notified on a timely basis going forward

### Recommendation 4

Remind Members and Group Leaders of the importance that all need to make the appropriate governance disclosures.

<b>Responsibility</b>	Nigel Kennedy
<b>Priority</b>	Medium
<b>Date</b>	March 2013
<b>Comments</b>	The Council will put in place arrangements to ensure disclosures can in future be obtained on a timely basis from members that are standing down.

### Recommendation 5

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Ensure that the coding structure in place supports appropriate disclosures in the financial statements. Ensure that staff are aware of the guidance on coding and receive appropriate training. Undertake sample checking by a more senior member of staff to confirm the accuracy of the coding.

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**Responsibility** Anna Winship

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**Priority** Medium

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**Date** Jan 2013

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**Comments** This links with Recommendation 1 and therefore will be picked up in the training carried out to all finance staff that are involved with the closedown process

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