

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Service	Updater	Owner	Due Date	Comments	% Complete
IA267	Collection Fund - Single person discount accounts	31-Mar-2011	Reliefs may no longer be applicable. The Council may not be maximising their income streams.	High	A review of all single person discount accounts should be undertaken. All individuals should be requested to confirm that they are still eligible for the discount. Where confirmation has not been provided, the relief should be suspended.	Customer Services	Anne Harvey-Lynch	Helen Bishop	31-Mar-2012	Meeting held in June to review SPD project and pursue funding from County.	25
IA208	General Ledger - Codes	1-Oct-2010	Codes may be used incorrectly or not identified for management reporting.	High	A review of cost centre and account codes should be performed to ensure that they remain valid and in use.	Finance	Martin Westmoreland	Nigel Kennedy	1-Oct-2010	As part of the CorVu implementation cost centres have been reviewed and allocated to owners. As a result of this we have identified cost centres that need to be reviewed further for use. Account codes will be dealt with during the Agresso health check review scheduled for Sept/Oct	30
IA268	Collection Fund - Investigate accounts in credit	31-Mar-2011	Overpayments and refunds may not be identified on a timely basis.	High	Efforts should be made to investigate all accounts in credit and issue refunds and overpayments if necessary. Going forward, reports should be run on a periodic basis to identify credit balances.	Customer Services	Anne Harvey-Lynch	Helen Bishop	31-Mar-2011	Now referred to supplier for guidance (Capita)	45
IA277	Debtors - Amendment reports	31-Mar-2011	Unauthorised deletions/alterations may be made to the debtor system if security over access to standing data is not adequately maintained. Unauthorised access to and alteration of system data could assist theft/misappropriation. Inaccurate changes to standing data lead to incorrect invoices being raised	High	Amendment reports should be produced and distributed to Revenues teams on a monthly basis and reviewed by an appropriate member of staff to confirm that amendments are accurate and authorised.	Finance	Pete Johnson	Nigel Kennedy	31-Mar-2011	Amendments are reviewed by the Incomes Team Leader (ITL) on an ad hoc basis. A %age of Credit notes are reviewed by the ITL.	50
IA101	Health and safety: Risk assessment forms	1-Mar-2010	Risk assessments should be completed by individual departments for specific Health and Safety Risks. 1/20 assessments tested had not been completed.	High	Officers should be reminded that risk assessment forms should be completed fully upon submission. Any incomplete forms should be returned to the officer for re-work.	People and Equalities	Mark Preston	Simon Howick	31-Jul-2010	E&D Business partner involved in formal reporting process and officers are being reminded of the need to complete EqIA's. A good example of this was the formal budget setting process and the associated EqIA. The Forward Plan of reports is reviewed by the E&D Business Partner to ensure applicable reports include an EqIA	75
IA276	Debtors - Direct Debit function within Agresso	31-Mar-2011	Debtors are more likely to default on payments if automated direct debits are not set up.	High	The Authority should investigate the use of the direct debit function within Agresso to facilitate periodic payments and payment plans. If the system does not support this function then further enquiries should be made into utilising the Council's cash collection system for this facility.	Finance	Pete Johnson	Nigel Kennedy	1-Jul-2011	Direct debit Project near completion. Awaiting Final confirmation from BACS provider on application of paperless Direct Debits	95
IA318	Debtors - Set up automated direct debits	31-May-2011	Debtors are more likely to default on payments if automated direct debits are not set up.	High	The Authority should investigate the use of the direct debit function within Agresso to facilitate periodic payments and payment plans. If the system does not support this function then further enquiries should be made into utilising the Council's cash collection system for this facility.	Finance	Pete Johnson	Nigel Kennedy	1-Jul-2011	Direct Debit project near completion for Trade Waste & Commercial Rent.	95

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IA163	Fixed Assets - No asset security policy	1-Apr-2010	There is no asset security policy in place at the Authority.	High	An Asset Security policy should be developed for the Authority. This should cover as a minimum: Responsibility for security at each location; Restriction of access to property; Identification of assets (consideration should be given to tagging); Protection against environmental damage	Finance	Anna Winship	Nigel Kennedy	1-Sep-2010	This has been incorporated into the security measures that are being developed.	100
IA202	Housing Rents - Reconciliation not reviewed in timely fashion	11-Jan-2010	The reconciliation cannot be evidenced as performed and reviewed in a timely fashion.	High	It is recommended that upon the completion of the quarterly reconciliation a copy of the spreadsheet is saved and locked for editing by a reviewer.	Finance	Anna Winship	Nigel Kennedy	31-Dec-2010	For all monthly reconciliations they are 'signed' as complete, and once reviewed the reviewers name and date are input into the spreadsheet, the spreadsheet is then password protected.	100
IA231	Car Parking - Refunds	23-Mar-2010	Refunds may not be noted on a timely basis and may incur a cost to the council. Overpayments may be received. Refunds made by cheque do not represent value for money.	High	The functionality of the on-line payment system should be reviewed to ensure that excess payments cannot be made for fines. The use of cheques for refunds should be reviewed.	Finance	Anna Winship	Nigel Kennedy	31-Mar-2010	Refunds are raised by the same method as to the original payment received, therefore if received by card then the refund is issued via card. refunds by cheque are now limited.	100
IA248	Performance Indicators - Corvu access in Leisure & Parks	31-Jan-2011	Recording of data may be delayed.	High	Corvu access should be provided to sufficient numbers of officers to ensure that performance information can be reported on a monthly basis.	Leisure and Parks	Lucy Cherry	Ian Brooke	31-Jan-2011	Those required to complete corporate and Service Level measures, audit and risk updates have received training and can be supported by two super users across the service.	100
IA273	Debtors - De minimis level for raising debt	31-Mar-2011	Raising debts below a de minimis level is not cost efficient.	High	The Authority should consider the introduction of a de minimis level for raising debts and provide guidance on how this should be implemented. The Council might consider grouping together minor debts and invoicing these amounts when they reach a sufficient level. It is acknowledged that it is appropriate to have certain exemptions from this rule, but these should be formally documented	Finance	Nicki Peirce	Nigel Kennedy	31-Jan-2011	Recent Debtors guideline have been issued to reinforce this point.	100
IA315	Debtors - Cost efficient raising of debts	31-May-2011	Raising debts below a de minimis level is not cost efficient.	High	The Authority should consider the introduction of a de minimis level for raising debts and provide guidance on how this should be implemented. The Council might consider grouping together minor debts and invoicing these amounts when they reach a sufficient level. It is acknowledged that it is appropriate to have certain exemptions from this rule, but these should be formally documented	Finance	Nicki Peirce	Nigel Kennedy	31-Jan-2011	Duplicate recommendation	100
IACP003	Car Parking	01 August 2011	Non compliance may not be identified leading to lost income and potential fraud.	Low	It has been agreed with audit that it is sufficient for this control to be performed on a weekly basis in order to balance efficiency and risk. All differences will be followed up and reasons clearly documented on the reconciliation. The Parking Manager will monitor trends to ensure that issues are not indicative of misappropriation. Procedure notes will be updated to reflect this change in process.	Direct Services	Jason Munro	Jason Munro	1st August 2011	Due to the changes in management this has not been possible to do on a weekly basis. However it is hoped to be implemented by end September 2011	25

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EA008	Equality & Diversity - Corporate Equality Training Programme	24-Sep-2009	There is a corporate equality training programme in place and a commitment has been made in the Transformation Service Plan for Human Resources for 2008/9 and 2009/10. This programme will run through 2009/10.	Low	The Authority should ensure that all staff attend the training on equality and diversity. This could be undertaken by regularly monitoring and reporting on attendance levels of staff to the Equalities Board and reiterating the importance of this training to management. With regards to the low attendance from City Leisure and city Works staff, discussions with heads of service should continue and an action plan should be developed to achieve higher attendance amongst these groups.	People and Equalities	Simon Howick	Simon Howick	30-Jun-2009	Diversity training has been in place in its most recent form for the last 3 years and many staff have been through it. Revised training now being launched in October 2011 for Management Practice Group, to cascade through the Council	50
EA012	Asset Management - Asset Management Plan	27-Apr-2010	The development of the strategic Asset Management Plan will include for high level challenge of the portfolio together with two pilot area based reviews. The intention is to establish a rolling programme of area based reviews on a prioritised basis. At the same time the Council is embarking on a strategic review of its markets	Low	Provide a corporate challenge to the size, form, mix and distribution of the current asset base through the continuation of its programme of property reviews of assets. (GREEN)	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	The refreshed AM Plan is currently being drafted, with a target date for presentation to CEB of December 2011.	50
EA013	Asset Management - Develop the Strategic Plan for Property	27-Apr-2010	Work of developing the Strategic Plan for Property and the preparation of a new Asset Management Plan has already commenced. This will fully encompass these requirements.	Low	Ensure that the strategic plans for assets fully encompass the aims of the Council, and the long-term business plans of the service departments and those of its partners (GREEN)	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	As above	50
IA283	Debtors - Fully train staff to make best use of revised structure	31-Mar-2011	Inconsistencies could lead to inefficiencies in processes, resulting in the Council not maximising its cash flow from its revenue generating streams.	Low	In order to ensure that the issues which have been highlighted by this review are addressed effectively within the revised system, it is imperative that staff are fully trained to allow the Council to make best use of the revised structure.	Finance	Pete Johnson	Nigel Kennedy	31-Jul-2011	On going process to train new starters. No access to be given until training is complete. Training is to be rolled out as and when required	60
EA014	Asset Management - Corporate Property & Facilities Management	27-Apr-2010	Build capacity to manage the asset base strategically.	Low	The Council has already determined to create a corporate Property & Facilities Management function. Initially this will draw together property and asset management activities, repairs and maintenance, surveying and engineering activities and certain facilities management functions including cleaning and caretaking. Phase 2 will encompass a broader review of property and construction related activities within the authority including proposals to develop strategic asset management capacity.	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	Complete - the function is now called Corporate Assets and includes all aspects of Property and Asset Management, repairs and maintenance and "Hard FM" functions.	100
EA016	Asset Management - Strategic Asset Management Plan	27-Apr-2010	Clarify plans for improving the condition of the property assets.	Low	The confirmation of the Strategic Asset Management Plan will bring greater clarity to short, medium and long-term investment and disinvestment decisions.	Corporate Assets	John Bellenger	Steve Sprason	27-Apr-2010	A 4 year Planned Preventative Maintenance programme has been agreed with a budget of circa £7m	100
IA316	Debtors - Duplication of work	31-May-2011	Work is duplicated, resulting in inefficiencies and additional costs to the Council. Invoices raised may be inaccurate leading to over or underpayment.	Low	Work is duplicated, resulting in inefficiencies and additional costs to the Council. Invoices raised may be inaccurate leading to over or underpayment.	Finance	Nicki Peirce	Nigel Kennedy	31-Mar-2011	Procedures have been reviewed no work is duplicated.	100
IACP002	Car Parking	01 August 2011	The Council does not have detailed information on the whereabouts of their assets, leading to an increased risk of misappropriation.	Low	The department now has an established team responsible for Shopmobility. The Car Parking manager will perform spot checks on the assets in addition to the quarterly full stock count.	Direct Services	Jason Munro	Jason Munro	1st August 2011	Fully implemented	100

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IACP004	Car Parking	01 August 2011	Any suspicious or fraudulent activity may not be identified and followed up on a timely basis.	Low	It has been agreed with audit that it is sufficient for this control to be performed on a weekly basis in order to balance efficiency and risk. All differences will be followed up and reasons clearly documented on the reconciliation. The Parking Manager will monitor trends to ensure that issues are not indicative of misappropriation. Procedure notes will be updated to reflect this change in process.	Direct Services	Jason Munro	Jason Munro	1st August 2011	It was agreed with audit that this would only be required to be done monthly. Monthly checks are now happening so fully implemented. 100%	100
IACP005	Car Parking	01 August 2011	The Council does not have full transparency over the use of their assets.	Low	A requirement to include a photocopy of appropriate ID on file is included within the procedure notes.	Direct Services	Jason Munro	Jason Munro	1st August 2011	Fully implemented	100
IACP007	Car Parking	01 August 2011	Cash balances may be incorrectly stated. The Council may not identify lost or stolen cash on a timely basis.	Low	Documentation should be increased to outline the reason for all variances over the £10 threshold. This will be reiterated to officers and examples of good documentation provided for reference.	Direct Services	Jason Munro	Jason Munro	1st August 2011	Fully implemented	100
EA017	Asset Management - Investment Decisions	27-Apr-2010	Make investment decisions that encompass the costs, risks and benefits over the whole-life of the asset. (NOT ASSESSED)	Medium	Make investment decisions that encompass the costs, risks and benefits over the whole-life of the asset. (NOT ASSESSED)	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	Not assessed.	0
EA019	Asset Management - Profit Centre approach	27-Apr-2010	Clarify its approach to the balance between profit and loss on the commercial estate.	Medium	A "profit centre" approach will be established in respect of discrete property portfolios eg City Centre Retail, Agricultural etc so as to be able to allocate expenditure, including costs of management against income.	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	Not undertaken pending a review of systems of Property & Treasury management of the Investment Portfolio.	0
IA082	Debtors: Credit note reports	23-Mar-2010	The Council does not run exception reports to display all significant credit notes raised.	Medium	Exception reports disclosing all credit notes should be run on a periodic basis. All significant credit notes should be reviewed by management to ensure they are valid and appropriate.	Finance	Pete Johnson	Nigel Kennedy		Assigned incorrectly - needs assign to Pete Johnson Newly assigned will ensure reports are investigated and built with a view to monitor monthly	0
IA145	Creditors - Manual controls decreasing efficiency	1-Apr-2010	Manual controls around purchases and payments decrease the effectiveness of the controls. Payments may be made fraudulently and in error and management have limited comfort over the completeness and accuracy of invoices paid.	Medium	Further consideration should be given to the introduction of an electronic purchase and matching process within the Agresso system. It is acknowledged that a cost will be incurred in the introduction of this workflow; however it will facilitate improved internal control within the Council	Finance	Denise Sheppard	Nigel Kennedy	1-Dec-2010	PJ update - Purchase to Pay project is currently being schedule for implementation. Consideration needs to be given to capture the wider systems 5% complete as the decision to proceed with this project has been given	5
IA149	Creditors - Unusual/unauthorised transactions	1-Apr-2010	Unusual or unauthorised transactions may not be detected, leading to an increased risk or misstatement and fraud.	Medium	The Authority should agree upon a suite of exception reports which should be run and reviewed on a regular basis. These should include: Incomplete orders; Goods received not invoiced; Invoices raised without purchase orders; Unusual payments; and Changes made to supplier standing data. It is acknowledged that a number of these reports cannot be run from Agresso unless an automated purchase order process is enabled. In these cases the Authority should consider collating this information manually	Finance	Denise Sheppard	Nigel Kennedy	1-Aug-2010	This is currently not available within Agresso as we do not have Purchase to Pay module. Once implemented a suite of reports will be designed.	5

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IA009	GL: Cost centre and account codes review	1-Oct-2009	The Council does not undergo a regular review of cost centres and account codes to ensure they remain valid and in use. It was noted through review of the ledger that 21 account codes have been set up outside of the normal coding structure. In addition it appears that a number of codes have duplicate names and descriptions.	Medium	The Authority should seek to review the chart of accounts on an annual basis. All dormant and duplicate codes should be removed.	Finance	Martin Westmoreland	Nigel Kennedy	31-Mar-2010	Will form part of the Agresso Health Check review scheduled for Sept / Oct	20
IA280	Debtors - Write off procedures	31-Mar-2011	Inconsistent policies could impact the cash flow of the Council and increase the risk of legal challenge to Council decisions.	Medium	Write off procedures should be reviewed so that they are consistent across the entire Council. These should be re-distributed to staff and kept electronically on the shared drive.	Finance	Nigel Kennedy	Nigel Kennedy	31-Mar-2011	Write off procedures will be reviewed following the recent publication of the Debtors Guidelines.	20
IA034	Council Tax - All individuals to confirm entitlements to discount	10-Jan-2009	Council not undertaken review of all single person discount accounts.	Medium	Review to be done. All individuals to confirm entitlement to discount. When conformation not provided, relief should be suspended.	Customer Services	Anne Harvey-Lynch	Helen Bishop	31-Mar-2011	Project in place working with neighbouring Authorities to outsource SPD reviews to Capita.	25
IA281	Debtors - Assess all aged debt for write off	31-Mar-2011	Debtor balances may be overstated if unrecoverable debt continues to be recognised as an asset.	Medium	Efforts should be made to assess all aged debt for write off. Any debts deemed as recoverable (e.g. where payment plans are in place) should be clearly highlighted and, in future, all aged debt should be reviewed on a periodic basis. The method of calculation	Finance	Pete Johnson	Nigel Kennedy	1-Feb-2011	Aged debt analysis done monthly for debts over 365 days in order to review backlog of debts.	30
EA002	Certification of Claims and Returns Laptop allocations	23-Mar-2010	All PC and Laptop Assets recorded with user and location details. All infrastructure Assets to be documented (with photographic evidence where possible) with location details	Medium	The Council should obtain a record of the laptop allocations and confirm their location	ICT Strategy	David Oakes	Adrian Orchard	31-Jan-2011	All PCs on the network can now be tracked down to the last user that logged on to it using the 'Scaleable' Asset Management tool. This may not always be the same as the user to whom it was allocated but gives a more accurate reflection of actual usage. Network equipment assets may also be able to be managed using this tool but that requires investigation.	50
EA006	Equality & Diversity - Strategic approach	24-Sep-2009	An Action Plan is in place for 2009/10 An Action Plan is currently being developed for 2010/11 Monitoring forms part of Performance Management Framework and is monitored on a monthly basis Steering group established and forms part of Corporate Equality Ob	Medium	Improve the strategic approach to equality and diversity by: establishing a clear action plan to improve the Councils position against the Local Government Equality Standard and the emerging Local Government Equality Framework; monitoring strategic equality and diversity plans regularly; ensuring that the new Corporate Equality Scheme is well publicised and available; and ensuring that the Council is compliant with the commission for Racial Equalities code of housing.	People and Equalities	Sadie Paige	Simon Howick		The Council is currently a level 1 authority against the Equality Framework for Local Government. We aim to reach the 'achieving' level 2 following an external Peer Review on 5th & 6th October.	50
EA011	Equality & Diversity - Website	24-Sep-2009	The internet and intranet will be updated to reflect the progress on the CES. Peter McQuitty, Melanie Faulkner-Barrett (PPC), Lynne Hooper (CD) and Jarlath Brine (OCH). 31st March 2009	Medium	The Authority should ensure that the website is kept up to date with progress on equality and diversity objectives.	People and Equalities	Simon Howick	Simon Howick	31-Mar-2009	Web pages have improved recently and will be updated with progress regarding the Council's various initiatives in this area	50
IA084	Debtors: Direct Debits	23-Mar-2010	The Agresso system used for raising of corporate debtors and periodic payments does not have a direct debit function.	Medium	The authority should investigate the functionality of the corporate debtor system to facilitate the use of direct debits for periodic payments and payment plans.	ICT Strategy	Pete Johnson	Adrian Orchard	1-Oct-2010	Phase 1 of the Direct Debit Project covering Periodic payments complete. Phase 2 of the project is to tackle payment plans	50

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IA100	Health and Safety: PIs	1-Mar-2010	Key PIs are not in place for the Health and Safety function. No management information is reported at present. Both documents have been drafted for consideration.	Medium	PIs and management information should be formally agreed and monitored on a regular basis by management. Action plans should be put into place to rectify adverse performance.	People and Equalities	Mark Preston	Simon Howick	30-Jun-2010	CMT is scheduled to receive a report on Safety Policy Changes and Safety Performance Indicators in end July 2011.	50
IA144	Creditors: Commitment accounting		Budget information may not acknowledge future commitments. Creditor accruals may be inaccurate.	Medium	The Authority should consider the use of commitment accounting. This would require purchase orders to be posted to cost centres on Agresso when they are raised.	Finance	Denise Sheppard	Nigel Kennedy	1-Dec-2010	Purchase to Pay module will tackle this issue on Agresso. Servitor has commitment accounting therefore 50% complete given	50
IA172	ICT - No user access reviews	27-Apr-2010	We were informed that no user access reviews have been performed recently, to determine who has access to particular network shared drives and if the access rights granted are appropriate. Similarly no formal reviews have been performed to determine and validate the level of access available to users in the applications such as CRM and Iworld.	Medium	The user access rights to network shares should be reviewed, to ensure that only authorised City Council staff can access the specific network shares they are entitled to access. Formal reviews covering user access rights within applications in the system should be performed to identify any remove any excess privileges available to users.	ICT Strategy	David Oakes	Adrian Orchard	30-Apr-2010	Network share rights for sensitive areas have been checked. However the entire access right structure will be reviewed as part of the project to migrate all data off the M drive to a new directory structure.	50
EA010	Equality & Diversity - Allow service areas to share good practice	24-Sep-2009	The equalities section that is in the transformation Service Plans are all undergoing an internal review. These plans will be monitored every month to assess progress and will then be discussed at the Directorate meeting with the Strategic Directors. This information will be reported quarterly to the Performance Board. There will also be an equalities item on the Wider Leadership Meetings. Peter Sloman, Mel Barrett, Tim Sadler and all the Heads of Service. Melanie Faulkner-Barrett will collate the monitoring information and update the action plan for circulation Reports will be issued at the beginning of every month for the previous month.	Medium	The Authority should ensure there are processes in place which allow service areas to share good practice. For example: identify progress of service areas and compare against each other; introduce timescales to measure progress; discuss and monitor progress of service areas at the Wider Leadership Meetings; and take rectification of action, as appropriate.	People and Equalities	Simon Howick	Simon Howick	3-Feb-2009	Service areas are compiling workforce plans which address E&D and a corporate overview of these will ensure we share good practice. A monthly publication is in place highlighting service area achievements. Service areas are progressing their own key service objectives linked to a diversity theme	75
IA036	Council Tax - Procedure Notes	10-Jan-2009	Procedures missing from shared drive.	Medium	Procedure notes needed for whole Council Tax process. All documents to be held on shared drive.	Customer Services	Anne Harvey-Lynch	Helen Bishop	31-Mar-2011	On-going but linked in with implementation of Lagan back office and Lagan scripts	75
IA264	Collection Fund - Accounts in arrears	31-Mar-2011	Debts are not collected or reviewed on a timely basis.	Medium	The Council should regularly review tenants' accounts in arrears and ensure that reminders, formal notices, etc. are being issued in line with procedure. A review of all accounts in arrears over one year should be undertaken to ensure that necessary legal action has been undertaken with write offs made as appropriate	Customer Services	Anne Harvey-Lynch	Helen Bishop	31-Mar-2012	Council Tax and NNDR are looking to merge to ensure this process can be carried out efficiently	75

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IA278	Debtors - Exception Reports (Credit Notes)	31-Mar-2011	Credit notes may be raised inappropriately or in error and revenue may not be optimised.	Medium	Exception reports disclosing all credit notes should be run on a periodic basis. All significant credit notes should be reviewed by management to ensure they are valid and appropriate.	Finance	Anna Winship	Nigel Kennedy	31-Mar-2011	Recent Debtors guideline have been issued to reinforce this point. All credit notes are administered by the Revenues Team only	75
EA007	Equality & Diversity - Approach to workforce planning and HR	24-Sep-2009	Equalities Questionnaire completed and analysis to be undertaken Workforce Plan is complete and an action plan is being developed A review timetable is in place with a list of policies/procedures to be revised The recruitment and selection Policy is part of the policy review timetable	Medium	Improve the approach to workforce planning and HR by improving the baseline knowledge about the workforce against the six equality strands; ensuring that gaps in workforce planning are addressed rapidly; reviewing current HR policies and procedures, including implementation of a fair employment and equal pay policy; improving the selection and recruitment process to attract a wider group of appropriately qualified applicants; and developing staff networks to support minority groups and to inform policy development.	People and Equalities	Simon Howick	Simon Howick	1-Mar-2010	All HR policies reviewed and now up to date - and reflect 2010 Equalities Act. Fair employment and Equal Pay policies in place. More proactive R&S underway such as job fair, targeting community groups with job ads, recruitment coaching sessions	80
EA009	Equality & Diversity - CES	24-Sep-2009	be reviewed and updated on an annual basis to take into account legislative changes. Monitoring reports will be completed by Melanie Faulkner-Barrett and sent to the Equalities Board. Daniel Rawstone (Legal) and Simon Howick (HR) will update the legislative changes. August 2009 and March 2010 Melanie Faulkner-Barrett will update the CES. Peter Mc Quitty and Melanie Faulkner-Barrett. Monthly reports issued from May 2009. Quarterly reports from July 2009. In addition we have also made a commitment in the Transformation Service Plan for PPC that we will, Collate and evidence all the work undertaken from August 2008 to March 2009 and issue an	Medium	The CES should be reviewed and updated on an annual basis.	People and Equalities	Simon Howick	Simon Howick	31-May-2009	CES redraft going to Members for consultation in October 2011 which includes current action plan - for sign off at CEB in December 2011	80
IA090	Debtors: Calculation of bad debt	23-Mar-2010	The provision against doubtful debts should be calculated by individual devolved departments.	Medium	All responsible officers should meet to discuss individual approaches to calculation of the bad debt provision.	Finance	Martin Westmoreland	Nigel Kennedy	30-Apr-2010	Officer discuss month end issues on a regular basis	80
IA323	Debtors - Unrecoverable debt recognised as an asset	31-May-2011	Debtor balances may be overstated if unrecoverable debt continues to be recognised as an asset.	Medium	Efforts should be made to assess all aged debt for write off. Any debts deemed as recoverable (e.g. where payment plans are in place) should be clearly highlighted and, in future, all aged debt should be reviewed on a periodic basis. The method of calculating the bad debt provision should be reviewed and procedures should be drawn up to help members of the Finance team calculate this going forward.	Finance	Martin Westmoreland	Nigel Kennedy	1-Feb-2011	The Method of calculating bad debt provision was reviewed during clsoe down and deemed appropriate. The methodology needs to be documented	80

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EA005	Equality & Diversity - Understanding of community and customer needs	24-Sep-2009	We will introduce a corporate comments and complaints system that forms part of the performance framework An initial Impact Assessment is currently being undertaken.	Medium	Improve understanding of community and customer needs by: using complaints and ongoing feedback to identify improvements; finalising and implementing the Council's consultation strategy; and evaluating the outcomes from the Council's investment in capacity building with the voluntary sector and reporting these outcomes publicly.	People and Equalities	Mike Newman	Simon Howick	28-May-2010	New corporate comments, complaints and compliments process in place and regularly reviewed (including at CMT). Evaluation of grant funding activities with voluntary sector embedded as part of process. Reported annually	100
EA015	Asset Management - Area Committees	27-Apr-2010	Involve area committees in strategic asset management.	Medium	Area Committees already have delegated to them responsibility for the strategic management of Community Centres, Parks etc. Processes will be put in place to engage with Area Committees in relation to the Council's wider portfolios and in the development of property related policies and procedures	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	Not applicable following abolition of Area Committees	100
EA018	Asset Management - Migration to the CAPS Uniform property management system	27-Apr-2010	Continue to expand its knowledge about the fitness for purpose and value for money of its assets	Medium	Proposals are being developed to migrate to the CAPS Uniform property management system that will greatly assist in drawing together existing disparate sources of property data. Suitability surveys will be commissioned and property considerations will be integrated into service planning.	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	Complete	100
EA020	Asset Management - Develop formal consultation process	27-Apr-2010	Undertake regular monitoring and reporting of performance	Medium	We will look to develop formal consultation process with internal, customers and occupiers of our buildings as part of the delivery of property services, business planning activities and service Asset Management planning.	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	The Corporate Asset Management Group was established in February 2010 and continues to meet monthly. All stakeholders with an interest in Asset Management and Corporate Property are represented at this board.	100
EA021	Asset Management - Scrutiny Challenge	27-Apr-2010	Use the scrutiny function to challenge and review the performance of the asset base.	Medium	We will look to build scrutiny challenge into both strategy development and property challenge/review.	Corporate Assets	Steve Sprason	Steve Sprason	27-Apr-2010	Scrutiny function will be used going forward in the development of the refreshed Asset Management Plan.	100
EA022	Asset Management - Asset valuations	27-Apr-2010	Continue the work to improve fixed asset accounting and management with Finance and Estates working together	Medium	Asset valuations disclosed on the balance sheet were correct. There was not an error of £4.6m; this was just a mistreatment on disclosure note 6.12. A 100% review of asset lives has been undertaken and, where necessary, corrected.	Finance	Anna Winship	Nigel Kennedy	22-Nov-2010	relates to 10/11 accounts, therefore complete	100
EA023	Audit Opinion - Listing of debtors/creditors at year end	14-Jan-2011	The Council should provide a listing of the debtors/creditors at year end and income/expenditure for the year under audit to enable us to pick items included in the balance in the financial statements	Medium	The Council should provide a listing of the debtors/creditors at year end and income/expenditure for the year under audit to enable us to pick items included in the balance in the financial statements	Finance	Anna Winship	Nigel Kennedy	1-Jul-2011	A full list of debtors/creditors and income/expenditure were provided at the beginning of the audit process and samples were selected from these lists	100
EA024	Audit Opinion - External sourcing of evidence for transactions	14-Jan-2011	Rather than evidence prepared by a member of staff, keep and produce evidence for transactions from external sources where possible	Medium	Rather than evidence prepared by a member of staff, keep and produce evidence for transactions from external sources where possible	Finance	Anna Winship	Nigel Kennedy	1-Jul-2011	where possible this has been done as part of the closedown and working paper process for 10/11	100
EA025	Audit Opinion - External evidence for transactions rather than ledger prints	14-Jan-2011	Rather than ledger prints, keep and produce evidence for transactions from external sources where possible	Medium	Rather than ledger prints, keep and produce evidence for transactions from external sources where possible	Finance	Anna Winship	Nigel Kennedy	1-Jul-2011	Where possible this has been done as part of the 10/11 accounts and working papers process	100
EA026	Audit Opinion - Final audit should support relevant figures in Accounts	14-Jan-2011	Ensure final working papers provided for audit support the relevant years figures in the Accounts	Medium	Ensure final working papers provided for audit support the relevant year's figures in the Accounts	Finance	Anna Winship	Nigel Kennedy	1-Apr-2011	Working papers for the 10/11 accounts have been provided and support the 10/11 figures	100

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Service	Updater	Owner	Due Date	Comments	% Complete
EA027	Audit Opinion - Keep supporting information to confirm validity of transactions	14-Jan-2011	For journal and some creditor testing, keep supporting information to confirm validity of transactions rather than needing to go back to the originator The time taken to respond to audit queries was delayed because working papers were kept in the service area.	Medium	For journal and some creditor testing, keep supporting information to confirm validity of transactions rather than needing to go back to the originator	Finance	Anna Winship	Nigel Kennedy	31-Mar-2011	Better working papers were collected prior to the audit for 10/11 accounts and this has helped with this process	100

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