

AUDIT TRACKER

1 Purpose

- 1.1 To provide an update to Members of the Audit Committee on the implementation of previous Audit recommendations.

2 Recommendations/for decision

- 2.1 The Committee is asked to note the contents of the report.

3 Executive summary

- 3.1 External and Internal Audit reports will include recommendations for improving existing controls or introducing new controls. Management is asked to agree an action plan, including a responsible officer and an agreed date for the improvements to be implemented.
- 3.2 As part of its work, Internal Audit regularly follows up recommendations to confirm that agreed actions have been taken and highlighted risks reduced.
- 3.3 Occasionally external changes mean that the agreed actions are no longer appropriate, for example because of changes in the Council's aims and objectives, new Government initiatives or legislation.
- 3.4 The Audit Panel used to receive a Tracker report on all High risk recommendations showing the actions recommended, management's comments on the current position and notes on any associated Internal Audit activity. For this meeting of the Audit Committee the Tracker document has been comprehensively reviewed and a number of actions have been closed. These are listed separately in the documents attached.
- 3.5 A number of new recommendations were raised in the External Audit Annual Audit and Inspection Letter issued in March 2007 and in the Statement of Internal Control for 2006-07. These have been added to the Tracker. Some of these are yet to be reviewed and updated by Internal Audit.
- 3.6 Internal Audit will inform the Audit Committee where the progress on implementing agreed recommendations is unsatisfactory. At the current time there are no particular recommendations which need to be brought to the attention of the Committee.

4 Resource implications

- 4.1 Resources required to complete the Tracker and report to Committee are included in the annual Internal Audit Plan.

5 Response to Key Aims and Outcomes

- 5.1 Internal Audit is a key part of the governance, performance management and assurance framework for the Council. This framework is designed to ensure optimum delivery of the Council's key aims and outcomes.

Source	Findings	Recommendation	Priority (H/M/L)	Previous Management Responses	Responsible Officer	Update @ September 2007	Internal Audit Review & Evidence	Status / Target Date
Interim Audit Report June 2003 Standing Orders and Standing Financial Instructions Interim Audit Report June 2003	Standing Orders and Financial Instructions are not based on recent good practice models	Update Standing Orders and Financial Instructions to compare well with good practice models	M	Financial Instructions are currently being reviewed to compare with CIPFA's good practice model. Any changes will not be approved by Council until late Summer at the earliest Any revision needs to be approved by Full Council and therefore needs to be fitted into their plan of business. Probably the earliest opportunity is now March 2005. Jan2006	Andrew Small - Accountancy Manager	Contract regulations and standing orders reviewed. Financial regulations reviewed but currently in draft. Not yet presented to Council for approval.	To be considered in Corporate Governance review work, Autumn 2007	Mar-2005
Business Continuity Various		Business Continuity Plan to implemented & tested	H	All services have visited their Continuity Areas and tested logging on to IT available locally. IT staff have purchased equipment & practised setting up IT and phones in meeting rooms to convert to office space. Issues identified and addressed re location of saved items (ie C drive or server). Restoration Team table-top exercise planned for June 28th. Contact details being reviewed and Divisional SCPPlans to be reviewed shortly. Exchange Street staff move to new building (Sept 07?) will require review of accommodation areas within those teams. Gary Dawson	Nigel Brooke, Director of Community Services Gary Dawson, Emergency Planning Officer	Review of plans needed following office moves in September 2007	Brief review & follow up planned after office moves.	Regular monitoring until fully compliant. Dec 2007
IT System Interim Audit Report June 2003	The Council has duplicated the advice they provide to staff in a number of different documents. For example, Data Protection advice is provided in four different places: * the DP Policy * the IT Security Policy * the Information Security Policy * the Manager's Handbook. This leads to a greater burden to update all these documents should changes be needed and as a consequence runs the risk that some may become outdated and guidance not being consistent.	The Council should review the various sources of guidance for staff and examine ways of consolidating them.	M	IT procedures and sources of guidance are currently being reviewed jointly by IT & Internal Audit. The aim is to provide up to date & clear guidance for IT & Council officers. Version & review control procedures will be included in this work.	Alan Evans Head of IT Services	Policies due to be completed Sept 2007	This is part of a larger project that is ongoing to document procedures & incorporate change control processes. (Includes work in progress to update IT Security Policy & related documents) Discussed with Alan Evans, August 2007. Revised deadline now end of September 2007	Continue to monitor and review
Interim Audit Report June 2003	The Council does not yet have a documented IT disaster recovery plan nor has it documented the work it has done on developing IT recovery processes and procedures.	The Council should develop and issue an IT recovery plan as soon as practicable.	H	IT Division have put in place Disaster Recovery arrangements with an external supplier - NDR, who are one of the two major suppliers of IT Disaster Recovery services, to cover all servers that provide critical services as described in the Business Continuity plan. In total 32 Windows based servers are covered by the contract as well as the 3 Sun Unix servers that provide the main application systems to the authority. These arrangements can be invoked at any of the Councils offices and will provide an IT service within two days of a disaster occurring and key IT services within 5 hours. These new arrangements are due to be fully tested with NDR in September. Alan Evans	Alan Evans Head of IT Services	Preliminary testing performed in July / August. Full test planned for September / October 2007	Discussed with Alan Evans, August 2007	Regular monitoring until fully compliant. Dec 2007

External Audit Tracker
Position @ Sept 2007

Source	Pending	Recommendation	Priority (H/M/L)	Previous Management Responses	Responsible Officer	Update @ September 2007	Internal Audit Review & Evidence	Status / Target Date
Annual Audit Letter - Dec 2004		Further improvement could be achieved through increasing the amount of in year checking and carrying out an early review of new indicators to confirm new requirements have been fully understood and that appropriate data is being collected.	H	<p>A schedule of specified checks has been agreed, and evidence of initial checks will be reported Feb 05. Feb 2005</p> <p>High risk PIs reviewed and reported to MT - reports copied to External Auditor. Medium risk and new OS006 PIs to be reviewed following external audit (and completed by end of Sept) July 2005</p> <p>Need to focus on new PIs due to staff changes within the team) January 2006</p> <p>Focus on new PIs for 2005/06, and staff vacancy 2006 have delayed review of medium risk PIs. Work programme being developed (June 06) to ensure appropriate procedures are being followed across all services to ensure data quality Stephanie Moffat May 2006</p> <p>Prioritisation of PIs has been reviewed following change of approach to audit, and high risk PIs have been reviewed. Broader review of performance collection has commenced with a questionnaire to all staff involved in data collection. The results will inform a communication and training plan for staff to improve our data quality arrangements. Sept 2006 Stephanie Moffat</p>	S Moffat, Head of Policy and Performance	<p>There is a system in place for in-year checking of high risk indicators, which includes new indicators and are outlined in our data quality policy, adopted in March 2007. Training on data quality took place in March/April 2007. Stephanie Moffat</p>	<p>Internal audit will monitor for progress July 2005 / Jan 2006</p> <p>Working closely with the Policy & Performance Unit. We will continue to monitor progress. May 2006</p> <p>Review of key Best Value Performance Indicators undertaken by Internal Audit, with the Policy & Performance Officer. This was prior to the External Audit review which is now underway. Internal Audit will assess the outcome of the broader review when completed. Sept 2006</p> <p>Substantial progress made, such that IA involvement in pre-Audit work was not required in 2007. External Audit review in progress.</p>	<p>Await outcome of External Audit review. December 2007</p>
Managing Partnership Working - Mar 2004		Ensure that partnerships establish clear monitoring processes that are tracked through delivery to ensure that projects are on track and clearly meeting objectives and ensure all partnerships undertake regular reviews to establish progress, achievements and the barriers and levers to better results.	H	<p>This is essential and already there is some good practice that we can learn from - such as the monitoring carried out by the Crime and Disorder Reduction Partnership. Sept 2004</p> <p>Partnership review in MTWP 2005/06. Feb 2005</p> <p>Review not yet begun - due to be undertaken 2005/06 July 2005</p> <p>Review scoped early 2006. Monitored through CORPORATE IMPROVEMENT PLAN January 2006</p> <p>Scoping carried out and report circulated to Management Team May 2006. Review to commence June 2006. Stephanie Moffat May 2006</p> <p>Delay due to work involved in responding to data quality assessment and community plan publication. To commence October 2006. Sept 2007 Stephanie Moffat</p>	S Moffat, Head of Policy and Performance	<p>Partnerships review delayed again - due to work on Pathfinder for enhanced two tier working. Extra resource to be identified to undertake this work in 2007. Stephanie Moffat</p>	<p>Internal audit will monitor for progress and outcomes of the review July 2005 / Jan 2006</p> <p>Internal Audit will jointly undertake review with the Head of Policy and Performance. May 2006 / Sept 2006</p> <p>Joint programme of work agreed between Internal Audit and Head of Policy and Performance for September to November 2007</p>	Dec-2007

Source	Finding	Recommendation	Priority (H/M/L)	Previous Management Responses	Responsible Officer	Updates @ September 2007	Internal Audit Review & Evidence	Status / Target Date
Environmental Health Annual Audit & Inspection Letter (Audit 2004 - 2005)	Improving recycling rates so that it meets its statutory target and other councils are making.	H	<p>Waste Strategy. Key Aims monitoring. Will be policed by Portfolio Holder, Management Team and Scrutiny May 2006</p> <p>Strategic Medium Term work plan target of 30% by 2008 in November 2005 the household glass collection scheme was extended by the introduction of a third round using a small vehicle. With this we now provide a household collection service for Paper, Glass and co-mingled cans and plastics to over 99% of the District. In April 2006 we commenced a trial collection scheme of garden waste and card (bio waste) with second trial to start in September 2006. Results from the trial area in the summer show a recycling/composting rate of 50%+. Collected materials are composted by traditional open windrow system. Collection is on an alternate week collection arrangement using a second bin. Cabinet has agreed in principle to introduce a bio-waste collection scheme from 2007/8 - 8/9 subject to the provision by the County Council of an Animal bi-product compliant treatment plant. This will allow the collection of kitchen waste, along with the garden waste and card for composting.</p> <p>Tendering process for the plant due to commence autumn 2006. Sept 2006 David Smedley</p>	<p>David Smedley, Head of Environmental Health</p>	<p>Following commencement of trial collection scheme of garden and card (bio waste) in Winslow in April 2006, the second trial began in the Badgers Estate and Linden Village, Buckingham in October 2006. Telephone surveys in Buckingham show 85% of those surveyed coping well or very well. Participation rates of 83% were recorded during audits in Feb/Mar 2007. In Winslow audits show 83% of households participating in the scheme during 2006 rising to 91% in Jun/Jul 2007. Indications from the Winslow scheme suggest an annual recycling rate of around 42% is being achieved. The County Council tendering process has taken place for the animal bi-product compliant treatment plant and six sites have been identified. However, the planning application for the preferred location at Hardwick was refused by the County planning committee in May 2007. An appeal has been lodged against this refusal. The delays in obtaining planning permission have meant that there is an inevitable delay in rolling out the bio waste collection service. It is likely that distribution of brown bins will not begin before the Autumn of 2008. Our SMTWP target for 2006/7 was to send 20% of household waste for recycling/composting, we achieved 19.83%.</p> <p>Aug 2007 Richard Hascock</p>	<p>Internal Audit will review with checks on progress against SMTWP targets. Sept 2006</p>		
Planning Annual Audit & Inspection Letter (Audit 2004 - 2005)	Improving the timelines of determining major and minor planning applications although we do recognise that the number and complexity of major applications being received by the Council makes achieving national targets difficult.	H	<p>Reporting on PAS review. Separate VFM exercise. General performance monitoring. Will be policed by Portfolio Holder, Management Team, Scrutiny, Cabinet. May 2006</p> <p>Latest figures show a significant improvement in performance and all three BV109 targets being met. Sept 2006 John Byrne</p>	<p>John Byrne, Head of Planning Services</p>	<p>For 2006/7 we met the government's performance targets on all three elements of BV109. As a result of this improvement we are no longer designated as a Standards Authority. We continue to strive for improvements in performance although we must balance this with other non-BVPI assessed areas of workload and we must also take account of those "business critical" schemes that we must see through to a positive outcome even if this cannot be achieved within BV109a target times. The challenge of recruiting suitably experienced senior planning officers remains a constraint on further improvements in performance. John Byrne Aug 2007</p>			

Source	Finding	Recommendation	Priority (H/M/L)	Previous Management Responses	Responsible Officers	Update @ September 2007	Internal Audit Review & Evidence	Status / Target Date
Annual Audit & Inspection Letter (Audit 2004 - 2005)		Continuing to work successfully with its partners on delivering the growth agenda in the district	H	Various ongoing activity with action plans - Planning, Housing, Economic Development, Leisure and will be policed by Cabinet, Scrutiny, Management Team, Efficiency Programme Board. <i>May 2006</i> Close and effective working with Aylesbury Vale Advantage and other partners continues. Growth related issues feature strongly in SMTWP. <i>Sept 2006 John Byrne</i>	John Byrne, Head of Planning Services	As a result of a review by CLG the workings of Aylesbury Vale Advantage have been changed at member and officer level. These new arrangements are now starting to be implemented. The LDF preferred options consultation has identified a Southern Growth Arc as the means of meeting most of the Town's growth and we are establishing working arrangements both within AVDC, with other key agencies and with the developers/landowners involved to bring development forward as soon as possible.		
Housing Annual Audit & Inspection Letter (Audit 2004 - 2005)	Accelerating the provision of affordable housing. Current completion rates are far lower than the Council's target of 250 units a year. The transfer of the housing stock should generate funds to facilitate improved performance.		H	Key Aim monitoring, links into VAHT joint activity. Will be policed by Portfolio Holder, Cabinet, Scrutiny, Management Team. <i>May 2006</i> Actual in 05/06 117 units. Current forecast 06/07 110 units. Actuals highly dependent on developers' rate of development of major sites with planning obligations for affordable housing. Profile shows potential 400 in 07/08 and up to 695 in 08/09. Housing Corporation allocation £25.5m 06/07 to 07/08 resulting in handovers from 07/08. <i>Sept 2006 Sheila Franklin</i>	Sheila Franklin, Head of Housing (Needs & Strategy)	Actual in 06/07 124 units against forecast of 110 units. SMTWP target 07/08 is 240 units. Actuals highly dependent on developers' rate of development of major sites with planning obligations for affordable housing. Housing Corporation allocation £25.5m 06/07 to 07/08 resulting in handovers from 07/08. <i>Sheila Franklin</i>	Internal Audit will review with checks on progress against SMTWP targets. <i>Sept 2006</i>	Mar-07
Leisure Annual Audit & Inspection Letter (Audit 2004 - 2005)	Review progress in the implementation of the recommendations made in our inspection of services for young people.		H	Leisure action plan in response and review. Will be policed by Portfolio Holder, Cabinet, Scrutiny, all Members, Management Team. <i>May 2006</i> The Youth Strategy Development Officer is now seconded in post to drive implementation of recommendations and communication of improvement planning. Communities Scrutiny Committee received an update on progress on the youth inspection improvement plan in July 2006. Following recommendations from the inspection the progress report put forward a revised action plan amalgamating the youth improvement plan and strategy under the five Every Child Matters outcomes. 20% of recommendations have now been completed and work is underway to implement the remainder within a robust performance management framework. <i>Sept 2006 Norman Stedje</i>	Norman Stedje, Director of Environment & Planning	As the secondment is coming to an end discussions are taking place with cabinet over a fulltime post being created. <i>Norman Stedje</i>		
Action needed by the Council Annual Audit & Inspection Letter (Audit March 2007)	Make sure that the Council has the arrangements it needs to manage the growth agenda for the district and monitor progress against key milestones along the way.				Norman Stedje, Director of Environment & Planning	Risk Registers are being prepared for all projects and project management arrangements have been strengthened.		
Annual Audit & Inspection Letter (Audit March 2007)	Ensure that the Council and its partners get the investment money that is needed for the growth.				Norman Stedje, Director of Environment & Planning	Risk Registers are being prepared for all projects and project management arrangements have been strengthened.		

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Annual Audit & Inspection Letter (Audit March 2007)		Bring annual spending and income into line as planned, as shown in the medium term financial plan.			Peter Watson, Head of Finance	Considered as part of routine Budget preparation and forecasting processes		
Annual Audit & Inspection Letter (Audit March 2007)		Keep track of the Council's saving plans			Peter Watson, Head of Finance	Considered as part of routine Budget preparation and forecasting processes		
Annual Audit & Inspection Letter (Audit March 2007)		Make sure that central costs and services are rebalanced following the transfer of the housing stock in 2006			Peter Watson, Head of Finance	Considered as part of routine Budget preparation and forecasting processes		
Annual Audit & Inspection Letter (Audit March 2007)		Review and monitor the progress of the theatre development to ensure that is delivered on time and to budget and that it contributes to the Council achieving its corporate objectives.			Norman Skedje, Director of Environment & Planning		Attendance at monthly project meetings	
Annual Audit & Inspection Letter (Audit March 2007)		Work with partner organisations to reduce the level of crime			S Moffat, Head of Policy and Performance	A review of all partnership arrangements is due to take place in the Autumn. See comments at row 11 above, Partnership Working		
Annual Audit & Inspection Letter (Audit March 2007)		Stop the increase in waste produced by households and increase recycling and composting			David Smedley, Head of Environmental Health	See comments at row 14 above, Recycling.		
Annual Audit & Inspection Letter (Audit March 2007)		Reduce further the time it takes to process planning applications.			John Byrne, Head of Planning Services	See comments at row 16 above, Planning.		
Annual Audit & Inspection Letter (Audit March 2007)		Make sure that the performance management framework works throughout the Council.			S Moffat, Head of Policy and Performance	See comments at row 10 above, Performance Indicators.		
Fixed Assets					Peter Watson, Head of Finance	Implementation of the Property Strategy will address these issues.		
Annual Governance Report 2005-6		Appropriate supporting information in line with current accounting requirements and guidance should be provided for fixed assets at the start of the audit.						
Annual Governance Report 2005-6		The Valuers, internal or external, need to provide valuation certificates and report in accordance with current guidance.			Peter Watson, Head of Finance	Implementation of the Property Strategy will address these issues.		
Annual Governance Report 2005-6		Prior to the start of the external audit information to support fixed assets should be reviewed to ensure that it complies with current accounting requirements and guidance.			Peter Watson, Head of Finance	Implementation of the Property Strategy will address these issues.		

Statement of Internal Control and Internal Audit Tracker: items
Position @ Sept 2007

Source	Finding	Recommendation	Priority (H/M/L)	Previous Management Responses	Responsible Officer	Update @ September 2007	Internal Audit Review & Evidence	Status / Target Date
Internal Audit Managers Report Jan2007		Corporate Governance – Although some progress has been made in the development of the revised Code of Conduct, including more explicit procedures for acceptance of gifts and hospitality and declarations of interest, these have still not been communicated to staff. This matter has now been outstanding for some considerable time and should be urgently addressed.						
Internal Audit Managers Report Jan2007		Corporate Governance – The revised CIPFA Code of Governance is still awaited and currently due for publication by end of March 2007. I recommended that the Council's position is reviewed against this document when it becomes available in 2007/08.					To be considered in the Audit review of Corporate Governance arrangements in September / October 2007	
Internal Audit Managers Report Jan2007		Performance Management – The Council's performance management arrangements continue to improve. However, too much reliance continues to be placed on Internal Audit officers providing a checking mechanism, in some instances, rather than Heads of Service taking responsibility for ensuring consistent quality of their submitted data. The Policy and Performance team have worked hard to ensure sufficient clarity of requirements is available to line managers but these processes need to continue to be strengthened.					Audit review to be performed in September / October 2007.	
Internal Audit Managers Report Jan2007		Risk Management – An independent review of the Risk Management framework supported the view that processes were in place but linkages need to be strengthened to properly embed the arrangements. It also supports the requirement to appoint a Risk Management post to fully drive the improvements forward and enable Internal Audit to more correctly provide an objective role.					The Policy and Performance team did not feel it necessary to request such assistance from Internal Audit this year.	
Internal Audit Managers Report Jan2007		Financial Governance – Internal Audit have previously raised concerns over the operational responsibilities of the Council's Asset Management arrangements including the recording of its 'Fixed Assets'. Improvements have been made in this area and work is ongoing to ensure the issues previously identified continue to be resolved.					A Risk Manager has been appointed and is expected to start work with AVDC on 1st November 2007	
Internal Audit Managers Report Jan2007		IT Governance – Internal Audit have worked closely with IT and other services and an external specialist to develop a policy framework to support the management of Information Security. This relates to maintaining the confidentiality, availability and integrity of information and includes physical and personnel security in addition to the security of data. This work is being completed by a business project manager and should be promulgated across the Council during 2007/08. The work has highlighted the need for the Council to clarify its corporate responsibilities for all aspects of security as the reporting structure and accountability is currently unclear.					Current External Audit review in this area.	
Internal Audit Managers Report Jan2007		Capital Projects – The Council have now appointed a project officer who is working to strengthen the Council's approach to project management. The Council is entering into a period of major change and will be responsible for successfully managing a range of high profile projects. It is vital that senior management take into account the 'lessons learned' from previous projects.					An Information Governance Group has been established, with responsibility for Information Security issues. Work continues on the Policy framework, estimated completion date is September 2007.	Discussed with the Head of IT, August 2007.

External Audit Tracker
Closed Items

Recommendation	Priority (H/M/L)	Internal Audit Review and Evidence	Status / Target Date
Standing Orders			
Formal arrangements for entering externally identified risks on relevant risk registers.	M	Included in the Corporate Risk Management procedures & Annual Statement of Internal Control framework	Complete
Members sign for receipt of Constitution	M		Complete
Fraud Returns			
AF70's should be produced	L	Annual returns completed.	Complete
Closedown			
Prepare government grants to be included in future plans.	L	Included	Complete
Senior officer review of closedown working papers	M	Review was carried out.	Complete
Core Process Review			
All journals should be reviewed	M	Alternative controls agreed.	Rescinded
Impairment and provisions should be included in the statement of accounts.	M	Included	Complete and Close item
IT Systems			
The Council should develop and issue an IT recovery plan as soon as practicable.	H	<i>Discussed with Alan Evans, August 2007</i>	Closed - transferred to new entry
IT policies should use version control	M	This is part of a larger project that is ongoing to document procedures & incorporate change control processes. Work is now complete.	Complete and Close item
Penetration testing	M	Planned every six months.	Complete
IT should consult with users on their requirements	M	Six monthly meetings are now being undertaken by Business Services	Complete
IT performance information.	M	Performance information reported to ITMAG	Complete
IT call monitoring.	L	Reviewed	Complete
Supporting People			
Supporting People links to community safety.	M	Reviewed	Close
Supporting People action plan	H	Completed July 2005	COMPLETE
Accounting arrangements for Supporting People	H	Position has improved	COMPLETED
Other Work			
Grant Claims - Housing	H	Agreed - now responsibility of VAHT. Sept 2006	COMPLETE
Financial Standing			
General fund spending & balances	H	Complete	COMPLETE

External Audit Tracker
Closed Items

Recommendation	Priority (H/M/L)	Internal Audit Review and Evidence	Status / Target Date
Capital Programme - investigation on variances	H	Complete	COMPLETE
Pensions fund deficit - impact	H	Complete	COMPLETE
Performance Indicators			
Performance Indicators - robust data collection systems.	H	External Audit review currently in progress.	Close
Review the routine performance monitoring meetings	L	Corporate Policy Unit review	Close
Include comparison with top performing authorities in routine performance reports to the management team.	M	Corporate Policy Unit review	Close
Introduce a more systematic method of collecting and collating PI data.	H	Templates in place for all indicators reported in the digest including local indicators <i>Jan 2006</i>	COMPLETE
Improve the central co-ordination on Performance Indicators	H	Corporate Policy Unit review and action	Complete
Full implementation of IA action plan	H	Done	Complete
Develop further comparison with top performing authorities	M	See Best Value Guidance.	Complete
Include comparison with top performing authorities in performance reports	H	In place <i>Jan 2006</i>	COMPLETE
Develop further comparison with top performing authorities in Best Value reviews.	H	This requirement is now in the guidance <i>Jan 2006</i>	COMPLETE
Performance Indicators - Audit Commission revised policy	H	Complete. <i>Sept 2006</i>	COMPLETE
Monitoring progress against the SMTWP	H		COMPLETE
Legality of Transactions			
Project Management	H	Project Management methodology and training has been rolled out. This action is now complete. <i>May 2006</i>	COMPLETE
Finance			

External Audit Tracker
Closed Items

Recommendation	Priority (H/M/L)	Internal Audit Review and Evidence	Status / Target Date
Budget monitoring			COMPLETE
Agreeing an efficiency plan to take £1 million from its base budget over each of the three years 2007/08 to 2009/10.	H	Agree with management comments	Close
IT Systems			
ICT developments planned	M	Discussed with Alan Evans	Complete
Partnership arrangements to be considered	M	Discussed with Alan Evans	Complete
E-Government			
E-Government - benefit realisation	M		Close
E-Government - staffing	M		Close
E-Government - Information security policy	M	Covered in policy item under IT Systems above	Close
E-Government - Records	M	Outstanding issue being addressed	Close
E-Government - BASP partnership	M		Close
E-Government - Project	M		Close
E-Government - social inclusion	L		Close
Partnerships			
Partnership - shared training.	L	Internal audit will monitor for progress and outcomes of the review	Close
Review of partnership working	M	Recent Report - Progress to be reviewed	Close
Partnership - clarity	L	Recent Report - Progress to be reviewed	Close
Growth Agenda			
Growth Agenda	H	Further item in Annual Audit and Inspection Letter 2006-7. Transfer to new entry	Close
Business Continuity			
Business Continuity	H	Continue to monitor	Close - transferred to new entry