

## 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

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| 2.1 The Committee is asked to note the contents of the report. |
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### 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 Committee received a Tracker report of all High risk recommendations showing the actions recommended, management's comments on the current position and notes on any associated Internal Audit activity at its meeting in September 2007. This report has been updated for this meeting.
- 3.5 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.

Audit Tracker  
Position @ February 2008

Source	Recommendation	Priority (H/M/L)	Responsible Officer	Update @ February 2008	Status
<b>Corporate Governance</b>					
Internal Audit Manager's Interim Report Jan. 2007	Staff need to be informed of the Revised Code of Conduct .	M			Open
Internal Audit Manager's Interim Report Jan. 2007	Review Council's position against revised CIPFA Code of Corporate Governance	H	Val Hinkins, Internal Audit Manager	Head of Policy & Performance, Head of Finance, Accountancy Manager, Internal Audit Manager, Risk Manager looking at these issues for the Annual Governance Statement.	Open
<b>Internal Control</b>					
Internal Audit Manager's Interim Report Jan. 2007	Risk Management to be strengthened	M	Peter Watson - Head of Finance	Risk Manager now in post.	Close
AVDC Statement on Internal Control 2006/07	Information sharing of all risks identified needs improving so that professional areas eg Performance Review can be aware and involved as appropriate.	M	Peter Watson - Head of Finance	Risk Manager now in post.	Close
AVDC Statement on Internal Control 2006/07	Risk Registers to be updated regularly & liaison with some DMT's improved	M	Peter Watson - Head of Finance	Risk Manager now in post and undertaking regular liaison meetings with Heads of Service & DMT's.	Close
<b>Projects</b>					
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.	H	Norman Skedge, Corporate Director (Development)	Risk Registers are being prepared for all projects and project management arrangements have been strengthened.	Open
Annual Audit & Inspection Letter (Audit March 2007)	Ensure that the Council and its partners get the investment money that is needed for the growth.	H	Norman Skedge, Corporate Director (Development)	Risk Registers are being prepared for all projects and project management arrangements have been strengthened.	Open
Annual Audit & Inspection Letter (Audit 2004 - 2005)	Continuing to work successfully with its partners on delivering the growth agenda in the district	H	John Byrne, Head of Planning Services	Local Area Agreement progress reported to Cabinet December 2007	Open
<b>Financial Governance</b>					
Interim Audit Report June 2003	Update Standing Orders and Financial Instructions to compare well with good practice models	M	Andrew Small - Accountancy Manager	Contract regulations and standing orders reviewed. Financial regulations reviewed but not yet presented to Council for formal approval.	Open
AVDC Statement on Internal Control 2006/07	Updating of procedure notes for financial sub systems needs to be done.	M	Andrew Small - Accountancy Manager	Internal Audit review of financial systems currently in progress	Open
AVDC Statement on Internal Control 2006/07	Reconciliation of Service based financial information to corporate financial systems could be improved	M	Andrew Small - Accountancy Manager	Internal Audit review of financial systems currently in progress	Open
Internal Audit Manager's Interim Report January 2007	Practices relating to employment of casual staff to be strengthened	M	Deborah Simpson, Head of Personnel	Internal Audit review of financial systems currently in progress	Open
Annual Audit & Inspection Letter (Audit March 2007)	Bring annual spending and income into line as planned, as shown in the medium term financial plan.	M	Peter Watson, Head of Finance	Considered as part of routine Budget preparation and forecasting processes	Close
Annual Audit & Inspection Letter (Audit March 2007)	Keep track of the Council's saving plans	M	Peter Watson, Head of Finance	Considered as part of routine Budget preparation and forecasting processes	Close

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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	M	Peter Watson, Head of Finance	Considered as part of routine Budget preparation and forecasting processes	Close
Various	Business Continuity Plan to implemented & tested	H	Gary Dawson, Emergency Planning Officer	Update provided to Audit Committee November 2007	Open
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.	H	Norman Skedge, Corporate Director (Development)	Group set up to monitor Waterside. Progress reports are submitted to Cabinet and Council at intervals.	Open
Internal Audit Manager's Interim Report - January 2007	Improve use of "lessons learned" from previous projects.	M	Jon McGinty Corporate Director (Resources)	Project Officer appointed. Project management standards require "lessons learned" reports to be produced and referred to in subsequent projects.	Open
Internal Audit Manager's Interim Report - January 2007	Review all IT Security Policies.	H	Alan Evans Head of IT Services	Policies currently being reviewed. Work due to be completed by April 2008.	Open
Interim Audit Report June 2003	The Council should review the various sources of guidance for staff and examine ways of consolidating them.	M	Alan Evans Head of IT Services	See above.	Open
Interim Audit Report June 2003	The Council should develop and issue an IT recovery plan as soon as practicable.	H	Alan Evans Head of IT Services	External supplier engaged. Preliminary testing performed in July / August 2007. Full test planned for later in 07/08 financial year.	Open
AVDC Statement on Internal Control 2006/07	Data Protection - some weaknesses were identified during an Internal Audit	M	Alan Evans Head of IT Services	Information Governance Group formed to take ownership of Information Security issues. Programme in place to remedy deficiencies identified.	Open
AVDC Statement on Internal Control 2006/07	Data Protection - Sensitive document storage arrangements in some areas could be improved.	M	Jon McGinty Corporate Director (Resources)	Information Governance Group formed to take ownership of Information Security issues. Issues to be addressed as part of the new Offices and EDMS system.	Open
Annual Audit Letter - Dec 2004	Increase in year checking and early review of new indicators.	H	S Moffat, Head of Policy and Performance	Substantial progress made, such that IA involvement in pre-Audit work was not required in 2007. External Audit review satisfactory.	Close
Annual Audit & Inspection Letter (Audit March 2007)	Make sure that the performance management framework works throughout the Council.	M	S Moffat, Head of Policy and Performance	See above.	Open
<b>Managing Partnership Working</b>					
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	S Moffat, Head of Policy and Performance	Partnerships review delayed - due to staff secondment to Pathfinder.	Open

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AVDC Statement on Internal Control 2006/07	Marketing 2031 partnership is not a formal partnership and needs regularising	M	T Aldworth	First meeting of the restructured Local Strategic Partnership group held in January 2008.	Open
Annual Audit & Inspection Letter (Audit March 2007)	Work with partner organisations to reduce the level of crime	M	S Moffat, Head of Policy and Performance	Arrangements for the new Local Area Agreement agreed at Cabinet in December 2007. Cohesive Communities objective relates to this recommendation.	Open
Annual Audit & Inspection Letter (Audit 2004 - 2005)	Improving recycling rates so that it meets its statutory target and matches the improvements that other councils are making.	H	David Smedley, Head of Environmental Health	Waste Strategy, Key Aims monitoring, BVPI monitoring. The delays in obtaining planning permission for the animal bi-product compliant treatment plant 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 19.85%.	Open
Annual Audit & Inspection Letter (Audit March 2007)	Stop the increase in waste produced by households and increase recycling and composting	M	David Smedley, Head of Environmental Health	See comments above, Recycling.	Open
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	John Byrne, Head of Planning Services	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 the challenge of recruiting suitably experienced senior planning officers remains a constraint on further improvements in performance.	Close
Annual Audit & Inspection Letter (Audit March 2007)	Reduce further the time it takes to process planning applications.	M	John Byrne, Head of Planning Services	Being monitored by Environment Scrutiny Committee, see, for ex. December 2007.	Open
<b>Housing</b>					
Internal Audit Manager's Interim Report - January 2007	Internal Audit need to review compliance with the agreements with VAHT	H	Val Hinkins, Internal Audit Manager	Main recommendation arising from the Internal Audit review relates to valuation of Right to Buy property.	Open
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	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>	Open
<b>Leisure</b>					
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	Norman Skedge, Corporate Director (Development)	Progress reported to Cabinet, November 2007.	Close

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<b>Fixed Assets</b>					
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.	M	Peter Watson, Head of Finance	Recommended improvements have been actioned for next final accounts process.	Close
Annual Governance Report 2005-6	The Valuers, internal or external, need to provide valuation certificates and report in accordance with current guidance.	M	Peter Watson, Head of Finance	Certificates have been generated and the audit is signed off.	Close
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.	M	Peter Watson, Head of Finance	Procedure is now in place to ensure that this happens.	Close
Internal Audit Managers Report Jan2007	Fixed asset recording to be improved.	M	Peter Watson, Head of Finance	Ongoing reviews together with progression of the Property Strategy will address these issues.	Open