

Appendix 1. AAIL Action Plan

NB: Job titles in [square brackets] are new posts that will be appointed through the Senior Management Restructure. Job titles in *italics* indicate posts that will be phased out through the restructure.

Ref:	Recommendation	Responsibility	Agreed	Comments & Progress	Date
Overall Recommendations:					
	To maintain its use of resources score the Council needs to continue to embed its arrangements for financial governance including its processes for producing its accounts and its arrangements for monitoring the budget	Section 151 Officer	Yes	See specific recommendations against Use of Resources assessment below.	-
	In order to drive improvement more consistently across the Council it needs to promote greater awareness and ownership of the improvement agenda and integrate it more systematically within a strengthened performance management framework.	<i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	The Covalent performance management system will be introduced from April 2007. Medium Term Planning, involving all services in integrating service and financial planning, will be strengthened this year (see report to Overview & Scrutiny Committee on 7 February 2007).	April 2007 From May 2007
Use of Resources Areas for Improvement					
Financial Reporting					
KLOE 1.1	Improve quality control arrangements to ensure there are fewer errors in next year's accounts	Section 151 Officer	Yes	Higher operational standards are being demanded. Closure of Accounts timetable allows a week to read, find and sort out errors Better planning of the monitoring and budget processes will reduce waste and focus effort.	By end June 2007 By May 2007

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KLOE 1.2	The Council needs to demonstrate that it is considering the views of a range of stakeholders in making a decision on publishing an annual report.	Section 151 Officer/ <i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	Research will take place on best practice and proposals will be presented to Overview & Scrutiny in June and for Executive decision in July.	21 June 07 O&S 12 July 07 Exec
	Consider publishing an annual report or similar document which includes summary accounts.	Section 151 Officer	Yes	Timing and scope to follow July Exec	July 2007
Financial Management					
KLOE 2.1	There is scope to further develop the linkages between the Corporate Plan and service plans such as the IT strategy and Human Resources strategy.	<i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	Work on these areas will be undertaken as part of the medium term planning process in 2007.	May to Sept 07
	The key messages from the Council's medium-term financial strategy should be communicated to staff and stakeholders as appropriate.	Section 151 Officer/ <i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	MTP work in summer 2007 to be communicated to staff and all Members from September 2007, and monthly thereafter. Stakeholder involvement in budget planning to be strengthened – as set out in Policy & Budget Framework (e.g. budget event with North Wiltshire Local Strategic Partnership)	September 07

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KLOE 2.2	Further embed arrangements for reporting progress against the budget to the Executive.	Section 151 Officer	Yes	<ul style="list-style-type: none">) Monthly budget monitors produced.) Report is clearer for members to read and understand. See budget monitors from Month 6 to Month 11 of 2006/07 for details.) "20 ways to improve monitor" Exec 15 March 2007; 2 achieved by 22/3 & remainder to be timetabled. <p>Council's reserves strategy based on a risk approach (Feb 22 2007 Council).</p> <p>Strategy for 'excess reserves' agreed March 15 2007 Executive.</p> <p>Full establishment in Finance from April 2007, to improve capacity (as consequence of £95k additional resources 07-08)</p>	<p>Achieved - monthly reports to Exec in 2007-08:</p> <p>M1 – 7/6</p> <p>M2 – 12/7</p> <p>M3 – 30/8</p> <p>M4 – 30/8</p> <p>M5 – 4/10</p> <p>M6 – 1/11</p> <p>M7 – 6/12</p> <p>M8 – 17/1</p> <p>M9 – 7/2</p> <p>M10 – 13/3</p> <p>M11 – 24/4</p> <p>M12 – 15/5</p> <p>April 2007</p>
	Ensure the Council's budget monitoring is related to operational activity indicators that are lead indicators of spend.	Chief Accountant	Yes		
	Ensure that no significant departmental overspends/underspends occur that were not identified as a risk which was taken into account in developing the Council's reserves strategy. Also ensure that the associated underlying budgetary pressures are being managed effectively over time.	Section 151 Officer	Yes		
KLOE 2.3	Further embed arrangements for asset management and develop a full set of local performance indicators covering all aspects of asset management including energy usage, standards of assets etc.	<i>Assets Design & Regeneration Team Leader/</i> Performance Management Officer (GW) [Deputy Chief Executive]	Yes	Suitable Local Performance Indicators to be developed and included in the new performance management system.	July 2007

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Financial Standing					
KLOE 3.1	The Council needs to embed arrangements including its policy on risk based reserves which should include a thorough understanding of its needs and risks, and be properly and clearly reported to members. The policy should cover earmarked reserves as well as the general fund reserve.	Section 151 Officer	Yes	Policy will be annually reviewed as part of budget setting in January/February. Monthly monitors will keep it under review.	February 2008 Monthly
	Develop monitoring information that evaluates the effectiveness of recovery actions, associated costs, and the cost of not recovering debt promptly for material categories of income.	<i>Recovery Team Leader</i> [Head of Finance & Resources]	Yes	Debt report to O&S 24 May. Local Performance indicators to be reviewed to include cost measures.	O&S 24 May 07 Exec 7 June 07
	Further develop and then monitor targets for all material categories of income collection and recovery of arrears, particularly setting targets by reference to the age profile of debt.	<i>Recovery Team Leader</i> [Head of Finance & Resources]	Yes	Debt report to O&S 24 May. Target setting against Local Performance indicators to take place once these are reviewed.	O&S 24 May 07 From May 07

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Internal Control					
KLOE 4.1	Implement the action plan for improving risk management which includes up-dating the risk management strategy.	Performance Management Officer (GW) [Head of Policy & Performance]	Yes	New risk management strategy approved. Action plan will be implemented.	May 07 onwards
	Embed arrangements for reviewing risks in relation to partnerships.	Performance Management Officer (GW) [Head of Policy & Performance]	Yes	Policy and procedure in relation to risk management in partnerships outlined in new strategy. To be further developed with partnership officer.	May 07 onwards
	Ensure that Members with responsibility for corporate risk management receive overall reports on risks on a regular basis and take appropriate action to ensure that corporate business risks are being actively managed, including reporting to full Council as appropriate.	Performance Management Officer (GW) [Head of Policy & Performance]	Yes	Under new risk management strategy, Final Accounts and Audit Committee review reports on risk and review adequacy of overall risk management arrangements, making recommendations to Executive as necessary.	May 07 onwards

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KLOE 4.2	Embed arrangements for ensuring that key financial reconciliations are completed and reviewed regularly through the creation of a formal timetable and allocating responsibility for reviewing completed reconciliations.	Chief Accountant	Yes	Temporary resource acquired December 2006 to June 2007 to progress against key reconciliations; ongoing work in progress Issue re: embedding activity in the team, after the temporary resource leaves.	June 2007
	Establish an overarching framework that maps the Council's strategic objectives to risks controls and assurances.	Section 151 Officer	Yes	Undertake as part of Medium Term planning and Statement on Internal Control	By Sept 2007
	Develop arrangements whereby compliance with standing orders, standing financial Instructions and the scheme of delegation is monitored by management, and any breaches identified and appropriate action taken.	Section 151 Officer/ <i>Strategic Manager – Corporate Services</i> [Chief Executive]	Yes	Undertake as part of Statement on Internal Control; Training of cost centre managers; Approval of reports by S151; Audit activity	By Sept 2007 By Dec 2007 Ongoing Ongoing
	Embed arrangements for ensuring there are appropriate governance arrangements for significant partnerships.	<i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	Governance arrangements to be addressed for all significant partnerships.	By March 2008

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KLOE 4.3	The Council should develop arrangements for proactively raising the standards of ethical behaviour amongst Members and staff, including the provision of ethics training.	Monitoring Officer	Yes	Ethical standards training will be built into members' induction training post May elections. Staff training to be included in Corporate Training Plan for 2007/08	May 2007 Date to be confirmed
	Undertake an assessment of standards of conduct, including how effectively members are complying with the code of conduct, the number and types of complaints received, and take action as appropriate.	Monitoring Officer	Yes	An assessment will be undertaken by the Audit Manager, in conjunction with the Monitoring Officer	October 2007
	Further develop arrangements for completing counter fraud work and publicising the whistle blowing policy.	Audit Manager/ <i>HR Team Leader</i> [Head of Organisational Development & HR]	Yes	An assessment of the Council's counter fraud arrangements, against the CIPFA Better Governance Forum checklist "Managing the risk of fraud" will be undertaken in the first quarter of 2007/2008, and any issues identified will be addressed in the following quarters.	Review to be undertaken by July 2007. Relevant improvements to be implemented by March 2008.

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Value for Money					
KLOE 5.1	Continue to develop sound baseline information on overall costs and those of services, identifying factors that contribute to areas of comparatively high or low spending in relation to levels of performance	Section 151 Officer/ Performance Management Officer (GW)	Yes	Medium Term Planning process approved by Overview & Scrutiny on 7 February 2007 will achieve this. Process commences with awareness session at CMB/Team Leaders' meeting in April	April 07 onwards 18 April 07
	Raise levels of performance and user satisfaction, especially in priority areas, including achievement of sustainable efficiency gains	<i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	Efficiency gains to be linked in with Medium Term Planning process (targets to be agreed for individual services and linked with Business Process Re-engineering work)	April 07 onwards
	Ensure resources are consistently targeted at priorities and used to deliver corporate aims.	Chief Executive	Yes	Work with new Executive (post May elections) and Budget and Strategic Planning Group in preparation for 2008/09 budget	May 07 onwards

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KLOE 5.2	Set specific tailored targets and incentives for each service to achieve VFM and track performance against these.	Section 151 Officer/ <i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	Medium Term Planning cost/performance grid to set initial targets, following restructure of recharges exercise (undertaken as part of closedown)	Sept 2007 May 2007
	Integrate VFM and efficiency review into performance management, through combined reporting of costs and performance and the integration of VFM into service planning and staff appraisals.	<i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	Medium Term Planning process will assist with this. Staff appraisal system is being reviewed.	April 07 onwards By March 08
	Increase focus on achieving sustainable efficiency savings from more cost effective service delivery rather than reliance on property sales.	Section 151 Officer	Yes	Medium Term Planning cost/performance grid to set initial targets (then built into 3 year budget for delivery). Control of Establishment now in place	Sept 2007
	Improve analysis of changes in spending decisions on all sectors of the community (looking at impact of budget decisions on different sectors of the community)	Section 151 Officer/ <i>Strategic Manager – Corporate Services</i> [Deputy Chief Executive]	Yes	Analysis on this will to be systematically incorporated into decision-making about the costs and quality of services – working with the Budget and Strategic Planning Working Group.	From May 2007