

## Appendix 1 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
7	R1 Ensure the 2006/07 working papers include clear cross-referencing to our audit pack and contain a clear explanation of variances between original budget and outturn for all areas with checklists fully cross-referenced to supporting papers.	2	Ian Burbidge	Yes	Will be implemented as part of the 2006/07 closedown process.	30 June 2007
7	R2 Ensure the correct disclosure of trading accounts in next year's accounts.	2	Ian Burbidge	Yes	Will be addressed as part of the 2006/07 closedown process.	30 June 2007
14	R3 Capture all performance information produced in the Authority and satisfy yourselves that controls over its production, monitoring and reporting are appropriate.	3	TBC	Yes	The performance officers' group have agreed the recommendations. We will look at examples being developed by other councils to update the policy document, and will do further work to scope the analysis of performance information held - this will be tied in with other related improvements in 2007/8.	May 2007
14	R4 Formally set out the quality assurance arrangements in place for key performance information reported to senior management and members.	2	Sharon Britton	Yes	The performance officers' group have agreed the recommendations. We will look at examples being developed by other councils to update the policy document, and will do further work to scope the analysis of performance information held -	May 2007

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					this will be tied in with other related improvements in 2007/8.	
14	R5 Develop a detailed policy for data quality with clearly defined actions, timescales and roles and responsibilities for both officers and those charged with governance.	3	Sharon Britton	Yes	The performance officers' group have agreed the recommendations. We will look at examples being developed by other councils to update the policy document, and will do further work to scope the analysis of performance information held - this will be tied in with other related improvements in 2007/8.	May 2007
14	R6 Consider how assurance can be strengthened in year for performance information used to inform decision making.	2	Steve Memmott	Yes	Internal Audit will consider this as part of its audit planning process for 2007/08.	31 March 2007
14	R7 Consider the benefits of introducing a corporate data system capable of providing on-line access to complete and up-to-date performance information for stakeholders.	2	Referred to Famus Project (Sally Rose, Bettool Saleh)	Yes	This will be considered as part of the development of the new data system.	Autumn 2008
17	R8 Internal quality reviews should be undertaken by experienced members of the internal audit function to consider the: <ul style="list-style-type: none"> <li>quality of internal audit work;</li> <li>quality of supervision;</li> <li>compliance with standards and</li> </ul>	2	Steve Memmott	Yes	These peer reviews should be done by principal auditors. We will aim for one review per principal auditor this year.	End of March 2007

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	local audit manual; and <ul style="list-style-type: none"> <li>achievement of performance indicators.</li> </ul>					
17	R9 A new internal audit manual should be developed, tailored from the CIPFA model.	3	Steve Memmott	Yes	This has been delayed by staffing shortages throughout 2005/06 giving rise to other priorities.	End of June 2007
17	R10 The Final Accounts and Audit Committee should establish an appropriate set of performance measures for internal audit. Examples may include: <ul style="list-style-type: none"> <li>percentage of reports finalised within target dates; and</li> <li>percentage of recommendations accepted, implemented or rejected.</li> </ul>	3	Steve Memmott	Yes	We already do for schools. Chief Auditor will need to propose a wider set of measures, which will go to Members for approval.	Report for second half of 2006/07
17	R11 Consider rotation at principal auditor or alternatively senior auditor level to facilitate greater independence.	1	Steve Memmott	Yes in principle	Not felt appropriate for this year or next.	Possibly for 2008/09
17	R12 The Chief Internal Auditor should present a progress report against the audit plan to each meeting of the Final Accounts and Audit Committee in accordance with the Internal Audit Strategy.	2	Steve Memmott	Yes	We currently do this half way through the year, but could incorporate a brief update to each quarterly meeting (except June).	From December 2006

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17	R13 Review access to other inspectorates and internal/ external review bodies. Where applicable, formal communication routes should be established to facilitate sharing of information.	1	Steve Memmott	No	We are members of WOECIA and its sub-groups, and CCAN, and attend regularly at all meetings. We would need more specific information regarding the benefits before we felt the need to extend formally into other areas.	N/A
17	R14 Establish a standard working paper for all audit files to summarise issues arising, cross-referenced to audit findings and reporting paragraphs.	3	Steve Memmott	Yes	This feature is incorporated within the APACE electronic working papers, which have now been brought into use.	From October 2006
17	R15 Summary responses to feedback questionnaires (school and non-school audits) should be reported to those charged with governance on a regular and timely basis.	2	Steve Memmott	Yes	We already do this for schools, so will ensure we cover all non-school audits in addition.	Report for second half of 2006/07
17	R16 Take action to ensure that the 2005/06 shortfall in delivery of the internal audit plan is addressed during 2006/07.	3	Steve Memmott	Yes	We have already done this in the main, with the recruitment of two senior auditors.	End of March 2007