

**Summary of Audits completed during Quarter 1**  
**April - June 2009**

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Building Maintenance (Works Unit) Stocktake	Housing (formerly Works)	<p><i>Limited Assurance</i></p> <p>There has been no further improvement in stock control and the error rate remains at an unacceptable level. While Management review has identified areas for improvement to stock and stores management, clearly further input is required by Management to improve the situation.</p>	<p>Out of 553 items, the full stocktake showed that 126 lines were either in surplus or deficit over that recorded in the stock ledger. This represents an error rate of 22.8%, exactly the same as last year. The value of the actual stock was £700 below the stock record value. The audit sample of 50 items identified discrepancies in 12 lines. The error rate equates to 0.25% of the total stock turnover for the year compared to 0.30% at the previous stocktake. This indicates that while the overall value of the errors has reduced slightly, the error rate per item has remained the same.</p>
Travel and Subsistence	All	<p><i>Limited Assurance</i></p> <p>There are generally satisfactory procedures in place to control travel and subsistence payments. However, from a relatively small sample an unacceptable number of errors were again identified in the application of the controls, in relation to coding, authorisations, budgetary control, and compliance with VAT Regulations.</p>	<p>There are examples of departures from Financial Regulations including a claim not signed by the claimant and another certified by an unauthorised officer. However, a review of 10 members' claims highlighted an improvement in compliance with local guidance.</p> <p>Mileage claims are supported by VAT receipts, however claims are not always submitted monthly and the receipts do not always correspond with the period of the claim.</p>
Parsonage Court Stores	Housing	<p><i>Satisfactory Assurance</i></p> <p>There is a visible improvement in the maintenance of stock control at Parsonage Court, evidenced by regular monitoring and recording of stock items.</p>	<p>A full stocktake was carried out and one small discrepancy was identified. This is believed to be an error in recording the distribution of goods, and is of a low risk nature and has minimal financial impact.</p>

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Reprographics	Director of Corporate Support Services	<p><i>Satisfactory (system)</i> Adequate procedures are in place for the operation of the Reprographics Section and controls are in place for the correct recording of financial transactions.</p> <p><i>Limited (value for money)</i> While the workload varies and there are peak times, generally the Section is under-utilised and management should seek to ensure that better value for money is achieved by reviewing the role of the Section and the functions of the staff.</p>	<p>The three week sample of print orders indicated an average work load of 25 hours per week per employee within the Section. When major jobs are occasionally carried out, such as Council Tax billing, additional hours over the standard week are worked. There is also some other productive time, re-charged by job and not time based.</p> <p>It is considered that the section runs with the minimum of staffing, based on the current level of service during peak workload periods. However the role of the Section should be reviewed. Options could include a more flexible approach including support to other Service areas under greater workload pressure.</p>
Managing Absence	Director of Corporate Support Services/All	<p><i>Limited Assurance</i> There continue to be examples of errors in the recording of data for the monitoring of sickness absences. Furthermore, the system for producing BVPI data is based on a flawed report and requires urgent improvement in order to produce accurate and timely data for the 2009/10 quarterly submissions.</p>	<p>The system for recording sickness absences by Directorates is sound, but there are examples of errors in its application, including missing entries in the Monthly Certificates of Service. A data quality error was identified in reporting of Key Performance Indicator sickness data and resulted in an understatement, equivalent to 0.35 days per employee, of the average number of reported sick days per FTE for 2008/09, [The original reported figure was 10.5 days].</p>
Business Plans	All	<p><i>Substantial Assurance</i> The process for the production of Business Plans now appears to be fully embedded. There was further improvement in 2009/10 with timely submissions of Business Plans and compliance with updated guidelines for all Directorates.</p>	<p>Directorate business plans were checked for compliance with updated guidelines, including value for money assessments, risk management, performance data and key objectives with action plans. All were submitted on or before 1<sup>st</sup> April 2009 with Portfolio Holder approval.</p>

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Contract Compliance	All	<p><i>Satisfactory Assurance</i></p> <p>Contracts are generally being operated within Contract Standing Orders, including tendering procedures, approval processes and monitoring systems. Some improvement areas were identified mainly relating to the use of tender evaluation schedules and controls over contract documentation.</p>	<p>Contract payments are accurately recorded and properly monitored against the budget. The quality of the contract work is checked by regular inspections, and records are kept of all inspections carried out. Key performance indicators are monitored where appropriate.</p>
Communication Policies (email, internet, telephones)	Director of Finance and ICT/All	<p><i>Satisfactory Assurance</i></p> <p>The current level of monitoring of email, internet and telephone usage provides the necessary assurance that any high or unusual activity, or non-compliance with the policies is identified promptly and referred to managers for remedial action as necessary.</p>	<p>There is evidence of a high level of scrutiny of the reports. This system appears to be operating effectively as employees referred under the procedure to their manager have moderated their email or internet activity, and do not appear on the reports in subsequent months.</p>
Application of Regulation of Investigatory Powers Act	Director of Corporate Support Services	<p><i>Substantial Assurance</i></p> <p>Use of RIPA is kept to a minimum, alternative methods of evidence gathering being used where possible. Adequate procedures are in place for the approval of RIPA requests, and in areas that surveillance may be used management are aware of the need to comply with the Act.</p>	<p>Applications for authority to carry out surveillance are completed and assessed for compliance with the Act by the RIPA Officer. In all applications examined, evidence was found of the correct criteria being identified and consideration of proportionality, purpose and aims and objectives as required by the Act prior to authorisation.</p>
Community and Culture Bookings and Cash Collection	Office of the Deputy Chief Executive	<p><i>Satisfactory Assurance</i></p> <p>The controls surrounding the bookings and cash collection procedures for sports and arts development activities are sound. The income reconciliation process has been enhanced by arts development using the central bookings system for their summer programme events.</p>	<p>The central bookings system is now used for all sports and arts development events, which assists with the income reconciliation for these activities. Budgets are regularly monitored and evidence retained of the discussions with managers. Supervisory checks need to be carried out on the income from events which are not pre-bookable.</p>

**PRIORITY 1 ACTIONS – STATUS AT QUARTER 1 2009/10**

(Updates from last meeting in bold type in final column)  
**Reports marked \* denote limited assurance audits**

Report Title	Agreed Action	Responsible Officer	Target Date	Completion Date / Comments
<b>Estate Management</b>	<p><b>System and Database</b>                      Consideration should be given to using a single database to capture all property management data. In this event GVA as the main system used in Estate Management, should be updated to include all relevant information to allow the system to be used to its full capacity for property, lease and rent management.</p>	Principal Valuer and Estate Surveyor	Nov 2008	<i>To be followed up in 2009/10 Audit Plan</i>
<b>Fleet Operations*</b>	<p><b>Other Servicing</b>                      Private work will be reviewed annually to ensure that it falls within the legal criteria.</p>	Workshop Manager	Ongoing	<i>To be followed up in 2009/10 Audit Plan</i>
<b>Fleet Operations*</b>	<p><b>Continued Operation</b>                      The current status of the earlier decision by Members should be clarified in the light of future options for the use or disposal of the site occupied by Fleet Operations.</p>	Director of Corporate Support Services	June 2008 (revised to September 2008)	<i>To be followed up in 2009/10 Audit Plan</i>
<b>Fleet Operations*</b>	<p><b>Value for Money</b>                      The costing and budgetary information supplied by Accountancy should be used as part of a market testing exercise to identify whether value for money is being achieved.</p>	Director of Corporate Support Services	Sept 2008	<i>To be followed up in 2009/10 Audit Plan</i>

Report Title	Agreed Action	Responsible Officer	Target Date	Completion Date / Comments
<b>Fleet Operations*</b>	<p><b>Purchasing</b> Implementation of the Marketplace should be considered by the Director of Corporate Support Services if the Service is to continue for the foreseeable future.</p>	Director of Corporate Support Services	Sept 2008	<i>To be followed up in 2009/10 Audit Plan</i>
<b>E-mail and internet usage*</b>	<p><b>Communications Policies declarations</b> The remaining outstanding communications [email, internet and telephones] policy declarations will be followed up to ensure that all employees have certified that they have read and understood them.</p>	Assistant Director (Human Resources)	July 2008	<b>All employees who have not acknowledged receipt of the policies have had written notice that the Council assumes they have read and understood them.</b>
<b>HR/Payroll Integration*</b>	<p><b>Data Quality</b> A one off data cleansing exercise will be carried out to ensure that standing data is accurate and up to date.</p> <p>Procedures will be put in place for data input to be checked on a sample basis by a member of staff other than the person who has input the data.</p>	Assistant Director (Human Resources)	Jan 2009  Aug 2008	As the system develops HR are adapting their working processes to take account of the separation of duties and other issues. As part of this process a member of staff will have responsibility for data quality.
<b>External Funding (Planning and Economic Development)*</b>	<p><b>Identification of External Funding</b> The Planning and Economic Development Directorate should review its approach to the identification and pursuit of external funding opportunities, and increase the awareness of the external funding strategy amongst relevant staff.</p>	Director of Planning and Economic Development	Dec 2008	<i>To be followed up in 2009/10 Audit Plan</i>

Report Title	Agreed Action	Responsible Officer	Target Date	Completion Date / Comments
<b>External Funding (Planning and Economic Development)*</b>	<b>Documentation and Accounting</b> All new staff on externally funded projects should be issued with a contract of employment within 8 weeks of the start date.	Assistant Director (Human Resources)	Ongoing	<i>To be followed up in 2009/10 Audit Plan</i>
<b>Partnership Governance</b>	<b>Protocols</b> Systems should be developed to enable the effectiveness of Partnerships to be evaluated where the Council has a substantial involvement in terms of financial or staff resources.	Assistant to the Chief Executive	March 2009	<b>This is included in the Overview and Scrutiny Work Programme for 2009/10 and will be dealt with by the Constitution and Members Services Scrutiny Standing Panel.</b>
<b>IT Network Security</b>	<b>Network TCP/IP ranges and subnets</b> The Authority should risk assess the ownership issues surrounding the subnet in use and examine the feasibility of changing to a private subnet.	Assistant Director (IT)	July 2009	<b>Migration to a private subnet is in progress and will be complete by the end of 2011.</b>
<b>Sundry Debtors</b>	<b>Aged Debts over 180 days</b> Service Directors, in liaison with Finance and Legal, should give priority to the review of aged debts.	Assistant Director (Accountancy)	Sept 2009	<i>To be reported to a future meeting</i>
<b>Housing Contracts</b>	<b>Retentions</b> Retention monies, if stipulated in a contract, should be held back.	Senior Architectural Assistant	May 2009	<i>To be followed up in 2009/10 Audit Plan</i>

Report Title	Agreed Action	Responsible Officer	Target Date	Completion Date / Comments
<b>Building Maintenance Unit</b>	<b>Productivity</b> Job allocations will be reviewed to ensure that an adequate number of jobs are allocated per operative per day. In addition a sample of overtime claim forms for emergency call outs should be verified by the Manager.	Assistant Director (Property)	June 2009	<i>To be followed up in 2009/10 Audit Plan</i>
<b>Corporate Procurement</b>	<b>Tender Evaluation</b> Guidance for evaluating tenders should be further developed to include guidance on how officers should conduct an evaluation of tenders to ensure fair competition and equal treatment of all tenderers.	Senior Finance Officer (Procurement and Administration)	Dec 2009	<i>To be reported to a future meeting</i>
<b>Building Maintenance Unit Stock take</b>	<b>Stock Control</b> Staff involved in the physical stores processes will be reminded of the need to maintain accurate stock records and take all steps necessary to secure the Council's stock.	Assistant Director of Housing (Property)	Sept 2009	<b>Separate report on this agenda</b>
<b>Contract Compliance</b>	<b>Contract documentation</b> All contract documents will be retained in accordance with Contract Standing Order C24.	Direct of Environment and Street Scene	July 2009	<i>To be followed up in 2009/10 Audit Plan</i>
<b>Contract Compliance</b>	<b>Tender evaluation schedule</b> A tender evaluation schedule will be prepared for all future contracts to provide a trail of the decision making process from the tender submission to the award of the contract.	Director of Planning and Economic Development	August 2009	<i>To be followed up in 2009/10 Audit Plan</i>

Report Title	Agreed Action	Responsible Officer	Target Date	Completion Date / Comments
<b>Travel and Subsistence Claims</b>	<b>Committee allowance and subsistence claims</b> All Directors should remind certifying officers of their responsibility to ensure that claims are completed correctly.	Directors	July 2009	<b>Further spot checks to be undertaken</b>
<b>Reprographics</b>	<b>Value for Money</b> In recognition of the under-utilisation of staff under the current arrangements, Management should review the role of the Print Section and the functions of the staff.	Director of Corporate Support Services	Dec 2009	<i>To be reported to a future meeting</i>
<b>Managing Absence</b>	<b>Data Quality</b> HR Management will ensure that this data quality error does not re-occur, by implementing a system of control whereby checks are made to ensure that all leavers have been included in the sickness absence reports.	Assistant Director Human Resources	July 2009	<b>The reports have been re-configured and implemented for the 2009/10 sickness absence reports.</b>



Follow up of Limited Assurance Audits 2008/09

Appendix 3

Report Title	Directorate	Date Issued	Agreed Actions	Agreed Actions In Place	Time of Follow Up	Outstanding Issues / Comments
Procurement	Finance/All	March 09	14		Qtr 4	
Building Maintenance Stores Stock take	Works Unit	May 08	3	2	Qtr 1	Weakness in stock control, high error rate, outdated system
Parsonage Court (Housing) Stores	Housing	April 08	3	3	Qtr 1	Improved controls in place
Housing Contracts	Housing	March 09	7		Qtr 2	
Waltham Abbey Sports Centre	Environment/ Street Scene	July 08	5		Qtr 2	
HR/Payroll Integration	Corp. Support	June 08	6		-	Follow up delayed due to promotion of Senior Auditor and consequent vacancy
Car Parking	Environment/ Street Scene	July 08	5		Qtr 2	
Waste Management	Environment/ Street Scene	March 09	5		Qtr 4	
Use of Consultants	All	July 08	5		Qtr 3	Compliance with Standing Orders, use of standard agreement
Data Security	Finance & ICT	Dec 08	10		Qtr 4	
Grants to Vol. Orgs.	Asst. to Chief Executive	June 08	15		Qtr 2	

<b>Report Title</b>	<b>Directorate</b>	<b>Date Issued</b>	<b>Agreed Actions</b>	<b>Agreed Actions In Place</b>	<b>Time of Follow Up</b>	<b>Outstanding Issues / Comments</b>
<b>Commercial Property</b>	Corp. Support	Jan 09	6		Qtr 4	
<b>Treasury Management</b>	Finance & ICT	Jan 09	16		Qtr 3	
<b>External Funding</b>	Planning/ Ec. Dev'ment	Oct 08	8		-	Follow up delayed due to audit staff vacancy
<b>IT System logs</b>	Finance & ICT	Sept 08	4		-	Follow up delayed due to promotion of Senior Auditor and consequent vacancy
<b>Building Maintenance (Works Unit)</b>	Housing	March 09	7		Qtr4	
<b>Bank Reconciliation</b>	Finance & ICT	Nov 08	9		Qtr 2	
<b>Business Plans</b>	All	June 08	1	1	Qtr 1	Implemented, substantial assurance April 2009
<b>Inventory Control</b>	All	May 08	5		Qtr 2	
<b>Travel and Subsistence</b>	All	May 08	4	2	Qtr 1	Errors from small sample, Directors reminded of need for greater accuracy

**INTERNAL AUDIT WORKPLAN JULY - SEPT 2009**

**Appendix 4**

Week	Chief Auditor		Senior Auditor		Auditor		Part Time Auditor		Term time auditors (2 posts, 1xfte)		Agency Auditor (3 mnths)	
	audit	days	audit	days	audit	days		days	audit	days	audit	days
29.6.09	Monitoring report/ Reports/ files	2.5	Public Health/ Strat. Housing	4	Building Control	5	C.A.R.E./ Bank reconciliation	5	Car Parking/ p/t vacancy	3	Grants follow up /Gifts and Hosp.	5
6.7.09	Monitoring report/ Reports/files	2.5	Public Health/ Strat. Housing	5	Building Control/ sick/hospital	1	Bank reconciliation	5	Car Parking/ p/t vacancy	3	Grants follow up /Gifts and Hosp.	5
13.7.09	Internal Audit Strategy Report	2.5	Housing Maintenance	5	B. Control/ Perf. Indicators	5	Bank reconciliation	5	Car Parking/ p/t vacancy	3	Grants follow up /Gifts and Hosp.	5
20.7.09	Internal Audit Strategy Report	2.5	Leave	0	Performance Indicators	5	Bank reconciliation	5	Holiday	0	Payroll	5
27.7.09	Reports/files	2.5	Housing Maintenance	5	Performance Indicators	5	Non domestic rates	5	Holiday	0	Payroll	5
3.8.09	Housing Maintenance	5	vacant	0	Performance Indicators	5	Holiday	0	Holiday	0	Payroll	5
10.8.09	EFDC Assurance Framework	5	vacant	0	Leave	0	Holiday	0	Holiday	0	Payroll	5
17.8.09	Fleet Operations review	5	vacant	0	Waltham Abbey SC follow up	5	Holiday	0	Holiday	0	Payroll	5
24.8.09	Reports/files	5	vacant	0	Inventory control	5	Holiday	0	Holiday	0	Licensing Admin	5
31.8.09	Benchmarking report	4	vacant	0	Leave	0	Non domestic rates	4	Holiday	0	Licensing Admin	5
7.9.09	Reports/files	5	vacant	0	Inventory control	5	Non domestic rates	5	Pest control/ p/t vacancy	3	Licensing Admin	5
14.9.09	Reports	5	Land Charges data quality	5	External Funding follow up	5	Asset Management	5	Pest control/ p/t vacancy	3	Licensing Enforcement	5
21.9.09	Monitoring report/ Workplan	5	Land Charges data quality	5	External Funding follow up	5	Asset Management	5	Pest control/ p/t vacancy	3	Licensing Enforcement	5

Notes:

- Annual leave has been allocated where booked
- Team meetings and other non-chargeable work have not been included in the schedule



**Audit Plan 2009/10  
Status Report at 30 June 2009**

**Appendix 5**

<b>Audit area (L denotes past limited assurance audit rating)</b>	<b>Audit type</b>	<b>Days allocated</b>	<b>Days spent 1 April – 30 June</b>	<b>Completed/ Provisional Timescale</b>	<b>Auditor</b>
<b>FINANCE AND ICT</b>					
<b>Finance</b>					
Bank Reconciliation (L)	system/follow up	15	2	in progress	SL
Sundry Debtors	system/follow up	20	-	Qtr 3	contractor
Creditors (L)	system/follow up	20	-	Qtr 3	contractor
Treasury Management (L)	system/follow up	15	-	Qtr 3	SL
Payroll	system/follow up	25	-	Qtr 2	temp
Budgetary Control (capital and revenue)	system/follow up	10	-	Qtr 4	contractor
Risk Management and Insurance	system/follow up	15	-	Qtr 4	NH
Main Accounting and Financial Ledger	system/follow up	15	-	Qtr 3	contractor
Housing Benefits	system/follow up	25	-	Qtr 3	SL
Council Tax	system/follow up	25	-	Qtr 3	contractor
National Non Domestic Rates	system/follow up	15	-	Qtr 2	SL
Cash receipting and Income control	system/follow up	15	-	Qtr 3	NH
Cash receipting IT system	IT	5	-	Qtr 4	contractor
Provision for 'top up' testing	systems	15	8	Qtr 4	All
Cash Office spot checks	verification	5	-	Qtr 3	NH
<b>ICT</b>					
Data (L) and Network Security	system/follow up	20	-	Qtr 4	contractor
IT Procurement	system	10	-	Qtr 4	contractor
Revenues and Benefits IT system	follow up	5	-	Qtr 3	tba
IT System Logs (L)	follow up	5	-	Qtr 3	tba
<b>TOTAL</b>		<b>280</b>	<b>10</b>		
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>					
Building Control (L)	system	20	12	in progress	in progress
Countrycare	system	7	-	Qtr 3	NH
External Funding and Housing/Planning Delivery Grant (L)	follow up	6	-	Qtr 2	NH
Strategic Housing Assessment	system	3	3	in progress	BB
<b>TOTAL</b>		<b>36</b>	<b>15</b>		
<b>ENVIRONMENT AND STREET SCENE</b>					
Waste Management (L) and Recycling	system/follow up	25	-	Qtr 4	tba
Public Health	system	15	13	in progress	BB
Licensing Enforcement	system	12	-	Qtr 2	temp
Pest Control	system	10	-	Qtr 2	DP
Car Parking (L)	follow up	7	3	in progress	DP
Waltham Abbey Sports Centre (L)	follow up	5	-	Qtr 2	NH
<b>TOTAL</b>		<b>74</b>	<b>16</b>		
<b>HOUSING</b>					
Housing Rent Collection and Arrears	system/follow up	25	-	Qtr 3	DP
Private Renewal Grants/DFG/'CARE'	system	25	22	completed	SL
House Sales and Leaseholder Services	system	20	-	Qtr 4	SL
Depot (L)	system/follow up	15	-	Qtr 4	DP
Housing maintenance contract	contract	10	-	Qtr 2	BB
Stores - Depot stock take (L)	stocktake	4	4	completed	BB
Stores - Parsonage Court stock take (L)	stocktake	2	2	completed	DP
Housing Repairs Working Group	management review	5	-	-	BB
Sheltered Housing establishments	establishment	-	-	reserve	-
<b>TOTAL</b>		<b>106</b>	<b>28</b>		
<b>PARTNERSHIPS AND VOLUNTARY SECTOR</b>					
Local Area Agreements	system	15	-	Qtr 4	BB
Grants to Voluntary Organisations (L)	follow up	7	2	in progress	temp
<b>TOTAL</b>		<b>22</b>	<b>2</b>		

<b>Audit area</b>	<b>Audit type</b>	<b>Days allocated</b>	<b>Days spent 1 April – 30 June</b>	<b>Completed/ Provisional Timescale</b>	<b>Auditor</b>
<b>COMMUNITY SERVICES AND CUSTOMER RELATIONS</b>					
Arts and Sports Development	system	20	-	Qtr 4	NH
Bookings and Cash collection (L)	system/follow up	7	4	completed	SL
Information Desks	system	-	-	reserve	-
<b>TOTAL</b>		<b>27</b>	<b>4</b>		
<b>CORPORATE SUPPORT SERVICES</b>					
<b>Human Resources</b>					
Recruitment and Selection	system	15	-	Qtr 3	tba
Management of Sickness absence	system	10	12	completed	DP
Travel and Subsistence claims (L)	follow up	10	10	completed	NH
HR/Payroll Integration (L)	follow up	6	-	Qtr 3	NH
Health and Safety Policy	system	5	-	tba	tba
<b>Estates/Facilities Management/Other</b>					
Commercial Property portfolio (L)	system/follow up	20	-	Qtr 4	tba
Licensing	system	15	-	Qtr 2	temp
Asset Management system	system	8	-	Qtr 2	SL
Facilities Management (Mech. And Elec.) (L)	follow up	5	-	Qtr 3	tba
Non-HRA Repairs (L)	follow up	5	-	Qtr 3	NH
Fleet Operations (L)	follow up	5	-	Qtr 3	tba
Reprographics (commenced 2008/09)	vfm/systems	10*	10	completed	BB
<b>Legal</b>					
Land Charges	system/vfm	15	-	Qtr 4	DP
Land Charges Data Quality	verification	10	-	Qtr 2	tba
* 10 days from contingency to facilitate completion					
<b>TOTAL</b>		<b>139</b>	<b>32</b>		
<b>MISCELLANEOUS</b>					
<b>CPA and BEST VALUE</b>					
Key and Local Performance Indicators	verification	15	-	Qtr 2	NH
Business Plans (L)	verification	7	5	completed	DP
<b>CONTRACTS</b>					
Contract Compliance (L) - commenced 2008/09	system	7	7	completed	SL
Contract Compliance 2009/10	system	13	-	Qtr 4	SL
<b>CORPORATE</b>					
Corporate Procurement (L)	system/follow up	10	-	Qtr 4	contractor
Use of Consultants (L)	follow up	8	-	Qtr 3	NH
Gifts and Hospitality (L)	system/follow up	6	3	in progress	temp
Governance Statement	management review	5	1	Qtr 4	BB
Use of Resources work plan	management review	5	-	ongoing	JA/BB
Review of financial regulations and internal controls	management review	3	-	Qtr 3	BB
Inventory Control (L)	follow up	8	-	Qtr 2	NH
Email, Internet and Telephone usage (L)	follow up	8	7	completed	SL
Use of Regulation of Investigatory Powers Act	system	5	6	completed	BB
Follow up of Priority 1 Audit recommendations	follow up	6	-	ongoing	CIA
<b>FRAUD AND CORRUPTION</b>					
National Fraud Initiative (NFI) - 2008	c/fwd	15	13	in progress	NH
<b>TOTAL DAYS ALLOCATED</b>		<b>805</b>	<b>149</b>		
Contingency/Spot checks/Minor investigations		<b>30</b>		ongoing	All
Corporate/Service Advice		<b>65</b>	11	ongoing	JA/BB
<b>TOTAL</b>		<b>900</b>	<b>160</b>		

Appendix 6

<b>Governance Statement Action Plan 2008/09</b>					
<b>Item</b>	<b>Recommendation</b>	<b>Priority 1 = High 2 = Med 3 = Low</b>	<b>Responsibility</b>	<b>Comments/Source</b>	<b>Actioned by/ Review Date</b>
Governance	To promote a culture of good governance amongst all employees of the Authority, particularly in relation to ethical conduct (gifts and hospitality), and support to the Authority's anti-fraud and corruption policy.	1	Service Directors	Use of Resources KLOE Internal Audit Report	Ongoing
Treasury Management	To monitor compliance with the action plan in the Internal Audit Report, by all staff with responsibilities for treasury management activities.	1	Director of Finance and ICT	Internal Audit Report	30 Sept 2009
Financial Reporting	To deliver the action plan in the External Audit ISA 260 report, regarding the need for improved processes for the closure of accounts for 2008/09.	1	Director of Finance and ICT	External Audit ISA 260 Report	31 March 2009 Actioned
Data Security	To deliver the action plans in the Internal Audit Reports.	2	Assistant Director (ICT)	Internal Audit Reports	30 Sept 2009

## Governance Statement Action Plan 2008/09

Item	Recommendation	Priority 1 = High 2 = Med 3 = Low	Responsibility	Comments/Source	Actioned by/ Review Date
Compliance with Financial Regulations and Contract Standing Orders	To promote good practice and re-issue guidance notes as appropriate.	2	Chief Internal Auditor	Internal and External Audit Reports	31 March 2010
Estates Management	To monitor Estates Management performance and compliance with the agreed actions in the Internal Audit Report.	2	Director of Corporate Support Services	Internal Audit Report	30 Sept 2009
Building Maintenance	To monitor the implementation of the strategy to re-organise the service.	2	Director of Housing	Cabinet Report and minutes	30 Sept 2009
Use of Consultants	To monitor compliance with the revised guidance for the engagement of consultants and temporary staff.	2	Service Directors	Council Reports and minutes Internal Audit Report	31 Dec 2009