

**AUDIT COMMISSION REPORTS ISSUED 2006/2007
WIRRAL COUNCIL**

Appendix 1

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer providing assurance	Comments
			No	High			
1.	May 2006	Probity in Partnerships	9	6	<p><u>R1 (High)</u> Complete a comprehensive review of the Council's relationship with all external partners. Establish a register of partnerships, documenting the nature of the Council's relationship.</p> <p><u>R2 (High)</u> Assign responsibility for corporate co-ordination of partnership issues to one officer. (Implementation corporate guidance to remain responsibility of relevant chief officers).</p> <p><u>R3 (High)</u> Draw up corporate guidelines for entering into a partnership. This should include a risk analysis of partnership working.</p> <p><u>R4 (High)</u> Complete memorandum of agreements for SureStart partnerships as a matter of urgency-.</p> <p><u>R5 (High)</u> Ensure memorandum of agreements is prepared for future partnerships before they begin operating.</p> <p><u>R6 (Medium)</u> Periodically clarify to partnership board members and partnership staff, the roles and responsibilities of partnership board members.</p> <p><u>R7 (Medium)</u> Periodically check partnerships comply with Wirral's governance requirements, - for example, standing orders, ethical frame work, and declaration of interests.</p> <p><u>R8 (High)</u> Ensure legal representation is available, as appropriate, to partnership board meetings.</p> <p><u>R9 (Medium)</u> Partnerships to ensure training requirements for all staff/board members are appropriately assessed and adequate resources are available to deliver these identified training needs. Assessment to include consideration of governance issues and support h the timeliness and quality of supporting records for grant claims.</p>	Bill Norman Director Law, HR & Asset Management	<p>Reports to Executive Board 2/11/06, 8/2/07 and Audit and Risk Management 28/9/06. Regular progress reports have been submitted to Members.</p> <p>Director advises that all recommendations have either been addressed or are in the process of being addressed.</p>

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2.	May 2006	Prudential Code	7	-	<p><u>R1 (Medium)</u> Clarify and formalise the processes in place to ensure effective implementation of the Prudential Code, including the roles and responsibilities of officers, a scheme of delegation and the arrangements for monitoring and reporting prudential code indicators and capital investment.</p> <p><u>R2 (Medium)</u> Review the Capital Investment Scheme guidance for officers to include explicit requirement that all capital bids include evidence of option appraisal and affordability considerations over the life of the scheme.</p> <p><u>R3 (Medium)</u> Ensure all projects considered for inclusion in the capital programme, including investment to save schemes are subject to the same methodology and considerations.</p> <p><u>R4 (Medium)</u> Ensure reports, including capital monitoring and progress reports, clearly update the level of external borrowing required to fund the capital programme.</p> <p><u>R5 (Medium)</u> Report sufficient detail to Members to allow informed decisions in relation to considering whether to make greater use of the opportunities afforded by the prudential code to increase external borrowing to fund additional schemes in pursuit of key service objectives.</p> <p><u>R6 (Medium)</u> Clarify the process for prioritising and the strategy for reducing backlog maintenance within the capital investment programme.</p> <p><u>R7 (Medium)</u> Provide technical training to officers to ensure effective implementation of the Code.</p>	Mark Goulding Group Accountant Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p> <p><u>R7</u> An assurance has been provided that recommendation R7 has been implemented.</p>

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3.	May 2006	BVPI Summary Report	-	-	-	-	Not reported to Committee separately, content is included in the Annual Audit and Inspection Letter.
4.	September 2006	1 Business Management Arrangements	10	8	<p><u>R1 (High)</u> Ensure that the membership of the Board and project team is reviewed regularly to ensure that appropriate skills are available to the Board.</p> <p><u>R2 (High)</u> Ensure reporting arrangements to the Board and to Councillors continue to be fit for purpose and regularly review their format.</p> <p><u>R3 (High)</u> Ensure overarching project plans for programmes are produced as standard, eg Payroll.</p> <p><u>R4 (Medium)</u> Formally adopt the Wirral project management methodology to enable a standard approach to risk and to learn and share lessons from projects.</p> <p><u>R5 (High)</u> Formally adopt the project assurance role.</p> <p><u>R6 (Medium)</u> Ensure that the benefits of the project are explained to staff, publicise successes, clarify actions being taken on outstanding issues, and make clear what the next steps will be.</p> <p><u>R7 (High)</u> Clarify the terms of the 'partnership' to ensure both the Council and Fujitsu are working to the same expectations.</p> <p><u>R8 (High)</u> Urgently resolve the operational issues including the integration of CRM with other systems, payroll, ensuring there is capacity to respond to statutory requirements for complaints in adult and children's services and accounts payable.</p> <p><u>R9 (High)</u> Ensure a detailed benefits plan is produced with details of cashable and non-cashable benefits which is reported to members.</p> <p><u>R10 (High)</u> Ensure the recent increased focus on change management is maintained and good progress is made in order to achieve the projected savings and future service and operational improvements.</p>	David Smith Deputy Director Finance	Wirral Council no longer operating 1 Business Partnership. Principles raised have been included in the Strategic Change programme.

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5.	September 2006	Annual Governance Report	2	2	<u>R1(High)</u> Improve year end and qualitative process for producing the financial statements to ensure the accounts presented for approval are free from significant errors. <u>R2 (High)</u> Ensure consistent accounting treatment of balances due to and from health partners in the 2006.07 accounts.	Pete Molyneux Chief Accountant Finance	<u>R1</u> An assurance has been provided that recommendation R1 is ongoing. <u>R2</u> An assurance has been provided that recommendation R2 has been implemented.
6.	October 2006	Corporate and Service Planning – Interim Position Statement	-	-	-	-	Report comments on implementation of recommendations arising from the CPA Corporate Assessment 2005, and states that positive progress is being made. A part 2 update report produced November 2007. No recommendations identified.

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7.	December 2006	Working in Partnership – Health Improvement	6	5	<p><u>R1 (High)</u> The Council and PCT need to implement changes to effectively co-ordinate their strategies, plans, governance, performance management and delivery arrangements as a result of new initiatives such as the development of local area agreements.</p> <p><u>R2 (High)</u> For all future arrangements the Council and PCT need to ensure that clear funding agreements are established when the work is commissioned. These should clearly set out the respective funding responsibilities of partner organisations and the payment terms.</p> <p><u>R3 (Medium)</u> The Council and PCT should implement an approach to monitor and review the Compact with the voluntary and community sector. This should be done in conjunction with the voluntary and community sector.</p> <p><u>R4 (High)</u> As part of its partnership review, the Health and Social Care Partnership should clearly identify what outcomes its various groups have been tasked to be responsible for and deliver in the future. Where this cannot be identified, these groups should cease to exist and their work be incorporated into other groups.</p> <p><u>R5 (High)</u> Progress against key strategies that will deliver improved health outcomes (such as obesity and physical activity) should be reported formally as part of the new partnership performance management arrangements.</p>	<p>Sue Drew Wirral PCT</p> <p>Tina Long Wirral PCT</p> <p>Sue Drew Wirral PCT</p> <p>Tina Long Wirral PCT</p> <p>Sue Drew Wirral PCT</p>	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> The Council, together with the PCT is continuing to review funding arrangements using the principles of the Compact and involving the voluntary and community sectors. This is due to be completed by the end of 2009.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p>

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					<u>R6 (High)</u> Building upon the neighbourhood renewal commissioning approach, all initiatives aimed at improving health need to be: <ul style="list-style-type: none"> • clearly linked to achievement of agreed outcomes (including interim measures of achievement where overall aims are long term); • clearly linked to organisational plans; • regularly monitored against outcomes; • assessed at least annually to ensure they are providing value for money and having sufficient impact to justify their cost; and • reformed or discontinued if impact is insufficient. 	Sue Drew Wirral PCT	<u>R6</u> An assurance has been provided that recommendation R6 has been implemented.
8.	December 2006	Issues Arising from the Opinion Audit	24	5	See above (Ref 5)	-	Not reported to Committee separately, content is included within the Annual Governance Report.
9.	December 2006	Use of Resources Report 2006	-	-	-	-	No recommendations.

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10.	January 2007	Social Services Budgetary Control	11	9	<p><u>R1 (Medium)</u> Strengthen procedures for reporting significant year-end budget variances to Members. (DASS)</p> <p><u>R2 (High)</u> Ensure rigorous budget monitoring and control procedures are effectively applied to avoid a further budget overspend in 2006/07. (DASS)</p> <p><u>R3 (High)</u> Review the effectiveness of the revised reporting arrangements and ensure the DASS MTFP is effectively linked to the Council's corporate medium term financial plan and revised corporate plan, due in 2007. (DASS / DoF).</p> <p><u>R4 (High)</u> Monitor the effectiveness of the new procedures for budget monitoring and accountability to ensure the DASS succeeds in managing its budget within its available resources in 2006/07 and subsequent years. (DASS)</p> <p><u>R5 (Medium)</u> Continue to develop more sophisticated budget profiles, particularly making use of the information to be available from SWIFT financial modules. (DASS / DoF)</p> <p><u>R6 (High)</u> Ensure budget monitoring reports to Members are sufficiently detailed to allow them to effectively monitor and challenge the achievement and realism of savings targets. Ensure reported savings can be adequately supported. (DASS)</p> <p><u>R7 (High)</u> Ensure budget monitoring reports to Members are sufficiently detailed to allow them to effectively monitor and challenge the achievement and realism of savings targets. Ensure reported savings can be adequately supported. (DASS)</p>	Sandra Thomas Principal Manager Adult Social Services	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p> <p><u>R7</u> An assurance has been provided that recommendation R7 has been implemented.</p>

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					<p><u>R8 (High)</u> Resolve any outstanding financial disputes with PCTs and ensure clear funding agreements are established when future joint work with partners is commissioned. These should clearly set out the respective funding responsibilities of partner organisations and the payment terms. (DASS)</p> <p><u>R9 (High)</u> Resolve any outstanding financial disputes with PCTs and ensure clear funding agreements are established when future joint work with partners is commissioned. These should clearly set out the respective funding responsibilities of partner organisations and the payment terms. (DASS)</p> <p><u>R10 (High)</u> Strengthen debt collection arrangements through the implementation of Internal Audit recommendations. (DASS)</p> <p><u>R11 (High)</u> Implement agreed action to ensure 2006/07 accounts appropriately reflect all amounts due to and from external agencies including PCTs.(DASS / DoF).</p>		<p><u>R8</u> An assurance has been provided that recommendation R8 has been implemented.</p> <p><u>R9</u> An assurance has been provided that recommendation R9 has been implemented.</p> <p><u>R10</u> An assurance has been provided that recommendation R10 has been implemented.</p> <p><u>R11</u> An assurance has been provided that recommendation R11 has been implemented.</p>
11.	March 2007	Housing Market Renewal	13	7	<p><u>R1</u> Provide a detailed annual report for Members using the timetable followed by the NewHeartlands Board as a guide.</p> <p><u>R2</u> Consolidate HMRI risks where practical to help facilitate monitoring and action.</p> <p><u>R3</u> Ensure that procedures are in place to identify any projects which at risk of failing to meet their targets in 2006/07 and 2007/08.</p> <p><u>R4</u> Report promptly to Members any slippage that could lead to a financial risk to the Council.</p>	Chris Bowen Housing Market Renewal Initiative Manager Regeneration Department	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p>

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					<p><u>R5</u> Ensure that ex-gratia payments are an eligible use of HMRI funds as defined by the Market Restructuring Implementation Agreement.</p> <p><u>R6</u> Discuss all proposed ex-gratia payments with the Director of Finance and the Finance Director of NewHeartlands.</p> <p><u>R7</u> HMRI assets should be subject to review in 2006/07 to assess the stated values following clearance and development.</p> <p><u>R8</u> Standardise the record of HMRI assets so that there are better links with the Council's corporate asset management framework and the Newheartlands system.</p> <p><u>R9</u> A procedure should be introduced to ensure that the appropriate legal charge has been placed on properties on which equity loans are secured.</p> <p><u>R10</u> Clarification is required as to accounting treatment of the unspent balance of the equity loans fund.</p> <p><u>R11</u> Ensure that the balance of the equity loans fund is fully utilised and that the amount held on deposit by Art Homes Limited in its bank account is minimised.</p> <p><u>R12</u> Identify a range of measures at the operational level to demonstrate value for money in the use of HMRI funding particularly in clearance areas. For example:</p> <ul style="list-style-type: none"> • tracking acquisition and demolition costs over time; • monitoring the cost of remediation sites post clearance; • reviewing the cost of home loss compensation; and review of security costs. <p><u>R13</u> Prepare a marketing and communication plan.</p>		<p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p> <p><u>R7</u> An assurance has been provided that recommendation R7 has been implemented.</p> <p><u>R8</u> An assurance has been provided that recommendation R8 has been implemented.</p> <p><u>R9</u> An assurance has been provided that recommendation R9 has been implemented.</p> <p><u>R10</u> An assurance has been provided that recommendation R10 has been implemented.</p> <p><u>R11</u> An assurance has been provided that recommendation R11 has been implemented.</p> <p><u>R12</u> An assurance has been provided that recommendation R12 has been implemented.</p> <p><u>R13</u> An assurance has been provided that recommendation R13 has been implemented.</p>
12.	March 2007	Annual Audit and Inspection Letter	-	-	-	-	Report is for information.
13.	May 2007	Audit and Inspection Plan	-	-	-	-	Sets out Audit Commission planned work for 2006/07. There are no recommendations – report is to inform Members.

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14.	May 2007	Review of Internal Audit	12	5	<p><u>R1 (Medium)</u> Strengthen the Internal Audit Charter to fully comply with Cipfa's Code of Practice and reflect additional disclosure requirements.</p> <p><u>R2 (Medium)</u> Maintain appropriate evidence that Declaration of Interest forms are completed on an annual basis.</p> <p><u>R3 (High)</u> Confirm arrangements for the annual review of the effectiveness of the system of IA, including consideration of the role of the Audit and Risk Management Committee in relation to reviewing the effectiveness of Internal Audit and the reports of other inspection agencies.</p> <p><u>R4 (Medium)</u> Ensure training and developments needs are formally captured from internal quality assurance reviews.</p> <p><u>R5 (Medium)</u> Introduce arrangements to broaden the awareness and understanding of team leaders of key corporate issues and context.</p> <p><u>R6 (High)</u> Strengthen and document the process whereby the prioritisation of audit work to be included in the original, and any subsequent revised, plan is subject to review by the Deputy Director of Finance. This should include review of the type of work planned, scope and allocated budgets.</p> <p><u>R7 (Low)</u> Consider incorporating contingency budgets into strategic and annual audit plans to allow for budget overruns and additional requests for work.</p> <p><u>R8 (High)</u> Keep under review the structure and skill-mix of the IA section, to ensure it is able to recruit and retain sufficiently experienced staff to deliver its remit.</p>	Mark Niblock Deputy Chief Internal Auditor Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p> <p><u>R7</u> An assurance has been provided that recommendation R7 has been implemented.</p> <p><u>R8</u> An assurance has been provided that recommendation R8 has been implemented.</p>

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					<p><u>R9 (Medium)</u> Introduce procedures to ensure all additional work requests are subject to appropriate review and challenge prior to acceptance. This should include the impact such reviews will have on the delivery of key elements of the audit plan.</p> <p><u>R10 (Low)</u> Ensure the audit manual documents the arrangements for follow-up.</p> <p><u>R11 (Medium)</u> Formalise a quality assurance programme, including provision for carrying out internal quality reviews, to comply with new CIPFA guidelines and standards.</p> <p><u>R12 (Medium)</u> Agree the set of performance measures to be used to monitor IA with the Audit and Risk Management Committee.</p>		<p><u>R9</u> An assurance has been provided that recommendation R9 has been implemented.</p> <p><u>R10</u> An assurance has been provided that recommendation R10 has been implemented.</p> <p><u>R11</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R12</u> An assurance has been provided that recommendation R12 has been implemented.</p>

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15.	May 2007	Strategic Approach to Housing	6	5	<p><u>R1 (High)</u> Develop consistent customer facing service information and customer service standards with customers and monitor their implementation.</p> <p><u>R2 (High)</u> Develop a systematic and robust approach to gaining and using customer insight information, for example through customer satisfaction surveys and focus group.</p> <p><u>R3 (High)</u> Develop explicit and SMART aims for housing across the borough as part of the review and development of the housing strategy through:</p> <ul style="list-style-type: none"> • completion of the strategic housing market assessment; • the development of an explicit affordable housing policy; and • the development of an explicit corporate approach for the use of Section 106 agreements. <p><u>R4 (High)</u> Focus resources on proactively preventing homelessness and develop a clear menu of approaches to be used in a range of circumstances.</p> <p><u>R5 (Medium)</u> Work with RSLs to identify the scale of adaptations work currently being funded directly and establish a mechanism to ensure that there is equity across tenures.</p> <p><u>R6 (High)</u> Undertake more detailed cost comparisons for housing services, identify where costs are high and the reasons for this and develop an explicit strategy to address the achievement of value for money within housing services.</p>	Chris Bowen Housing Market Renewal Initiative Manager Regeneration Department	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p>

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16.	May 2007	Grant Claims and Returns	5	0	<p><u>R1 (Medium)</u> Take a more proactive approach to managing grant claims, eg set early deadlines for submission of claim to co-ordination section for checking sufficiently before the deadline for submission.</p> <p><u>R2 (Medium)</u> Check that all the expected working papers are provided to support the claim. The claim preparer should provide working paper references to support entries on the claim.</p> <p><u>R3 (Medium)</u> Review the claim and accompanying working papers for completeness i.e. no missing documents.</p> <p><u>R4 (Medium)</u> Prepare a self assessment of the control environment and submit the assessment with the grant claim.</p> <p><u>R5 (Medium)</u> Identify weaknesses in the grant claim control environment and discuss appropriate action with the claim preparer.</p>	Tom Sault Head of Financial Services Finance Department	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> Is a continuous ongoing process.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p>

Merseyside Pension Fund 2006/2007

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
1.	September 2006	Audit Opinion	-	-	-	-	Report is for information. No recommendations identified
2.	January 2007	Annual Report	-	-	-	-	Report is for information. No recommendations identified
3.	May 2007	Final Accounts Memorandum	-	-	-	-	Report to Officers only, content included in reports above. No recommendations identified

AUDIT COMMISSION REPORTS ISSUED 2007/2008

WIRRAL COUNCIL

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1.	July 2007	Review of Electrical Maintenance Contract Arrangements	6	2	<p><u>R1 (High)</u> Ensure arrangements for informing potential tenderers are consistently applied. Where appropriate, this may include advertising in the local press.</p> <p><u>R2 (High)</u> Ensure ongoing management arrangements for Schedule of Rates contracts provide a sufficient check that invoicing details are in line with agreed contract terms.</p> <p><u>R3 (Medium)</u> Keep under review the nature of jobs that are likely to arise from electrical repairs to public buildings and ensure the schedule of rates is amended promptly.</p> <p><u>R4 (Medium)</u> Consider the need to establish formal back up arrangements to call upon a reserve contractor in the event of the current contractor failing to meet the terms and conditions of the contract. Trigger points should be set at which point back up arrangements should be activated.</p>	Jeffrey Sherlock Assistant Director Technical Services	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> Is not to be implemented. Client Comment: The regular monthly monitoring meetings will flag up any potential poor performance and the contractor will have every opportunity to take corrective action. If performance is consistently poor with no improvement suggestions from client dept's will be sought and Central Procurement will be involved.</p>

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					<p><u>R5 (Medium)</u> Issue periodic reminders to local suppliers explaining the significance of and process for registering for all categories of work on Construction line</p> <p><u>R6 (Medium)</u> Issue periodic reminders to schools outside the FM SLA to ensure they comply with Council Standing Orders in the selection of contractors and ensure contractors are checked to provide assurance that they meet necessary financial and technical criteria. Incorporate checks in IA visits to such secondary schools.</p>		<p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p>
2.	September 2007	Annual Governance Report	3	2	<p><u>R1 (Medium)</u> Ensure the Authority's reserves and provisions are classified in accordance with appropriate accounting requirements.</p> <p><u>R2 (High)</u> Finalise the corporate plan and ensure it provides an effective strategic direction to the Authority, with clear service priorities that will be closely linked to service plans and resource allocations over the next three years.</p> <p><u>R3 (High)</u> Finalise plans for delivering the Authority's efficiency plan targets. This should include reviewing the Authority's approach to achieving its efficiency plan targets for 2008/2009 and beyond, having regards to the Council's future strategy for service provision.</p>	Pete Molyneux Chief Accountant Finance	<p><u>R1</u> Is a continuous ongoing process.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p>
3.	November 2007	BVPP	-	-	-	-	Statutory report for officers. There were no matters to report and no recommendations arising.

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4.	November 2007	Final Accounts Memorandum	11	6	<p><u>R1 (High)</u> Amend the year-end timetable to allow time to undertake a detailed review of the analysis of debtors and creditors. Ensure the analysis of the debtors and creditors balances agrees with the supporting working papers.</p> <p><u>R2 (High)</u> Review brought forward provisions, contingencies, and reserves to ensure their treatment is consistent to the requirements of FRS12.</p> <p><u>R3 (High)</u> Provide a reconciliation of all cash and related account balances throughout the year</p> <p><u>R4 (High)</u> Complete a full inventory of community assets held by the museum and art gallery and consolidate into the accounts and asset register.</p> <p><u>R5 (High)</u> Review the costs arising from the Equal Pay Process and compile the entries in the accounts in accordance with the SoRP and the LAAP bulletin.</p> <p><u>R6 (Medium)</u> Review the amounts recovered from Out of Area PCT's in respect of Social Service debtor accounts and assess whether a provision for bad debts is required.</p> <p><u>R7 (Medium)</u> Ensure that Social Services debtors for stated direct and indirect payments are fully supported.</p>	Reg Huyton Group Accountant Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p> <p><u>R7</u> An assurance has been provided that recommendation R7 has been implemented.</p>

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			No	High			
					<p>R8 (Medium) Apply the Community Fund provision to redeem the WPH set up costs loan.</p> <p>R9 (Low) Communicate to all affected managers the arrangements for strengthening related party transaction disclosures.</p> <p>R10 (High) Reconcile Housing Benefit total awards to the total paid; reconcile housing benefit overpayments to the total amount of debtors raised.</p> <p>R11 (Medium) Develop the production of the Whole of Government Accounts return.</p>		<p>R8 An assurance has been provided that recommendation R9 has been implemented.</p> <p>R9 An assurance has been provided that recommendation R9 has been implemented.</p> <p>R10 An assurance has been provided that recommendation R10 has been implemented.</p> <p>R11 Is a continuous ongoing process.</p>
5.	November 2007	Update -Corporate and Service Planning	2	2	<p>R1 (High) By January 2008 complete the corporate plan ensuring that:</p> <ul style="list-style-type: none"> • there are clear top level targets and milestones identified; and • there are clear processes in place to ensure alignment with the Sustainable Community Strategy and Local Area Agreement. <p>R2 (High) To ensure that the corporate plan becomes a key driver for improvement in the 2008/09 planning round further develop the existing guidance by ensuring that priorities for improvement have prominence in:</p> <ul style="list-style-type: none"> • service planning guidance; and • target setting guidance. 	David Smith Deputy Director Finance	<p>R1 An assurance has been provided that recommendation R1 has been implemented.</p> <p>R2 An assurance has been provided that recommendation R2 has been implemented.</p>
6.	December 2007	Use of Resources Auditor Judgements	-	-	-	-	Report provides details of the Audit Commission 2007 CPA Use of Resources judgement for Wirral. Also explains changes to 2008 assessment criteria and details actions and milestones necessary to achieve further improvement.

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
7.	January 2008	Merseytram	2	-	<p><u>R1</u> Merseyside Leaders should improve the monitoring and accountability arrangements for all key strategic projects and joint boards. In particular and where appropriate:</p> <ul style="list-style-type: none"> • ensure objectives are clear, understood by all and have sufficient 'buy in' from all parties; • appoint a high level Project Board to oversee the project, with sufficient authority from all bodies; • be open and share all information across partners; • don't be over-reliant on consultants; • ensure that a sufficiently broad view is taken over the project to enable rational decisions to be taken at all stages of the project, including the really hard decisions, such <i>as stop now</i>; • engender a cross-Merseyside view of priority and commitment, rather than one based on individual authorities' priorities; • build in robust risk management arrangements; and • ensure that there is sufficient involvement and, if necessary, challenge within individual authorities by their Monitoring and Section 151 officers from the outset. <p><u>R2</u> Merseyside Leaders should continue to find ways to deliver cost effective, modern transport solutions, that will improve access to jobs and deal with social inclusion and environmental impacts.</p>	Ian Coleman/ Audit Commission	<p>These two recommendations apply to all Merseyside Councils and will need to be implemented for any future joint Merseyside projects.</p> <p>No immediate implementation action required.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
8.	January 2008	Local Area Agreement	4	0	<p><u>R1</u> Develop a risk management policy and risk register for all major risk areas to include exit strategies, recruitment issues and use of pump-priming moneys.</p> <p><u>R2</u> Ensure all management costs are fully recorded and correctly assigned.</p> <p><u>R3</u> Strengthen the arrangements for managing underperformance, and ensure that there is clarity in the respective roles of the LAA and LSP Boards in holding partners to account.</p> <p><u>R4</u> Strengthen reporting arrangements to better link actions with positive outcomes for local residents.</p>	Lucy Beed Corporate Performance Manager Corporate Services	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p>
9.	January 2008	Benefits Realisation and Change Management	5	4	<p><u>R1 (High)</u> There is some confusion over the accountability and ownership of the deliverables required to achieve the savings identified in the Efficiency plan. To address this, the Council should: a) agree the roles and responsibilities of individuals, COMT and CIG in relation to the Efficiency Plan; and b) agree Member involvement in cross cutting projects including the Efficiency Plan deliverables.</p>	David Smith Deputy Director Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R2 (High)</u> The Council should: a) identify those projects which can be monitored and delivered within departments and the differential reporting mechanism for doing so (eg quarterly update reports and 1 page monthly dashboard at a strategic level to confirm targets) but more detailed progress reports at a departmental level on a monthly basis); b) identify those projects which require a corporate approach, prioritise projects in light of corporate resources, allocate those resources, understand the impact, if any, of projects which cannot have the required resources at the specified time; C) agree a reporting format for corporate projects eg use a portfolio report which has information on progress against budget, benefits, key milestones, risks, next steps and impact of any delays; and d) regularly monitor progress against corporate project plans and agree how issues will be dealt with in between formal board meetings such as exception processes to: - implement risk mitigation plans if risks originally identified actually occur; - fast track additional projects if it seems those commissioned will no longer deliver the benefits expected to meet the Efficiency Plan; and - re-allocate resources if required to keep key projects on track.</p>		<p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R3 (High)</u> Currently the Council is concentrating on 'cashable benefits' to meet the efficiency targets. These are often difficult to measure and can result in over estimation of up to 30 per cent. A formal benefits plan should be developed and monitored which should include: a) expected cashable savings and when they will occur; and b) active milestones reporting - who will monitor and ensure the benefits are realised and what will be the impact if these are delayed.</p> <p><u>R4 (High)</u> In order to manage expectations in service areas, the Council should: a) prioritise IT requirements in line with the Corporate and Efficiency Plans; b) communicate these priorities to all departments; and c) develop and monitor a project plan for delivery of IT projects.</p> <p><u>R5 (Medium)</u> There are some excellent examples of good practice such as the charter mark for pest control and mentoring from the private sector (Asda manager for change management in Adults service) but these are not promoted or shared.</p> <p>The Council should: a) publicise areas of good practice such as the work in pest control, and external mentoring through newsletters; and b) Actively manage and support any areas where efficiency savings are not being met through the agreed governance structure for the Efficiency Plan deliverables.</p>		<p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
10.	March 2008	Annual Audit and Inspection Letter	-	-	-	-	This report provides an overall summary of the Audit Commission's assessment of the Council. Report is for information.

Merseyside Pension Fund 2007/2008

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
1.	May 2007	Audit Plan 2007/08	-	-	-	-	Sets out Audit Commission planned work for 2007/08. There are no recommendations, report is to inform Members.
2.	September 2007	Audit Opinion for MPF – Financial Statements.	-	-	-	-	Report is for information, no recommendations identified.
3.	November 2007	Final Accounts Memorandum	2	1	<p><u>R1 (High)</u> The Japan Chrysalis Fund This is a very long standing investment valued in the accounts at £522,000. MPF have had no contact with the manager for some time and there is consequently uncertainty about the likelihood of further distributions being received. The manager should be contacted during 2007/08 to obtain a more informed valuation for the holding.</p> <p><u>R2 (Medium)</u> SORP Compliance The audit identified a number of areas where the level of detail specified in the SORP was not being provided within the WBC SoA (PF section) and, in some respects, the MPF Annual Report. The MPF Financial Controller and WBCs Technical Accountant should liaise to review SORP requirements in advance of accounts preparation.</p>	Donna Smith Fund Accountant Merseyside Pension Fund	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p>

AUDIT COMMISSION REPORTS ISSUED 2008/2009

WIRRAL COUNCIL

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
1.	May 2008	Grant Claims and Returns	6	2	<p><u>R1 (High)</u> The Grant Claim Co-ordinator should review the errors listed in Appendix 3 and be aware of any further issues that could be identified from improving the quality assurance process on claims before they are sent to the Audit Commission.</p> <p><u>R2 (Medium)</u> Grant Claim compilers should review Certification Instructions and ensure that the claims and working papers provide the information which will satisfy grant claim conditions and meet audit requirements. They should ensure that transactions included in grant claims are properly authorised as eligible expenditure for grant</p> <p><u>R3 (High)</u> The Council should liaise with the Government Office to ascertain whether the current tendering arrangements for projects funded by ERDF funding meet EU procurement requirements.</p> <p><u>R4 (Medium)</u> The Grant Claim Co-ordinator should carry out the following procedures.</p> <ul style="list-style-type: none"> • Monitor the submission of grant claims and ensure that claims are received sufficiently in advance of the submission date to the auditor to ensure the Co-ordinator has sufficient time to review claims. • Notify the grant paying body and audit when claims are going to miss submission deadlines. An estimate of the date of submission should be provided. • Ensure that where extensions have been granted by the grant paying body the extension gives the auditor three months from the date submission to certify the claim. 	Carl Gurnell Senior Accountant Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
2.					<p><u>R5 (Medium)</u> The Grant Claim Co-ordinator should identify those factors in the control environment from appendix 2 that are within management control and provide guidance to compilers of claims which will address such issues.</p> <p><u>R6 (Medium)</u> The Grant Claim Co-ordinator should ensure that the claims and returns register is kept up to date, and should up date the Grants Manual for changes made to the Audit Commission certification arrangements where appropriate.</p>		<p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented.</p>
3.	June 2008	Audit and Inspection Plan	-	-	-	-	For information, no recommendations identified

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
4.	July 2008	Democratic Arrangements	5	1	<p><u>R1 (Medium)</u> Assess and review the amount of senior officer time spent on serving the current democratic arrangements and whether that currently provides value for money.</p> <p><u>R2 (High)</u> Continue to support and develop the training for the scrutiny function. Including the ongoing provision of training for new scrutiny members and the development of more tailored training such as performance management.</p> <p><u>R3 (Medium)</u> Review the current scrutiny committee structure and clearly identify the remit of each committee in order to reduce duplication of activity and review. Including: <ul style="list-style-type: none"> • ensure that performance information is reported to the most relevant committee; and • that all committee have put in place work programme for the coming municipal year. </p> <p><u>R4 (High)</u> Continue to review the arrangements for cabinet in order to further reduce the number of items considered. Including: <ul style="list-style-type: none"> • review the effectiveness of the virtual committee in reducing items taken to cabinet; and • monitor the impact of the new scheme of delegation in reducing the cabinets work load and explore the opportunity to extend the scheme further. </p> <p><u>R5 (Medium)</u> Review current performance indicators to ensure they enable members to understand the impact and value for money of the Council activities.</p>	Bill Norman Director Law, HR & Asset Management	Director advises that all recommendations have either been addressed or are in the process of being addressed.

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
5.	August 2008	Adult Social Services – Follow Up of PIDA Disclosure	-	-	-	John Webb Director Adult Social Services-	Ongoing. A report detailing actions for improvement to controls will be presented to the Audit and Risk Management Committee 3 November 2009, this will encompass recommendations from Internal and External Audit with the view to strengthen processes.
6.	August 2008	Waste Management – Mersey Waste Authorities	-	-	-	-	Report relates to Merseyside Waste Disposal Authority, therefore the report and ongoing implementation of required actions have been addressed through this mechanism via the Senior Officers' Working Group.
7.	August 2008	Data Quality (Part of 07/08 plan)	8	5	<p><u>R1(High)</u> Review the implementation of the Data Quality Policy and ensure it is being consistently applied throughout the Council</p> <p><u>R2 (High)</u> Prepare guidance notes for all:</p> <ul style="list-style-type: none"> • performance indicators and data; and • returns to government departments. <p><u>R3 (Medium)</u> Prepare formal protocols for sharing information with other departments and external partners. This should include procedures for verifying the accuracy and completeness of the information.</p> <p><u>R4 (Low)</u> Introduce arrangements to ensure data is collected on a 'right first time' basis. See what was put in LY recommendation.</p>	Lucy Beed Corporate Performance Manager Corporate Services	All recommendations incorporated in to the January 2009 report, see Ref 13 of this report.

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R5 (Low)</u> Review the results and messages from senior officer peer reviews and cascade to all departments.</p> <p><u>R6 (High)</u> Review DQ training provided to all staff. Revise as required.</p> <p><u>R7 (High)</u> Introduce a corporate framework to ensure that data used for all internal and external returns are supported by clear and complete audit trails.</p> <p><u>R8 (High)</u> Complete self-analytical review before PIs are submitted and seek:</p> <ul style="list-style-type: none"> • explanations for outliers; and • significant increases/decreases in reported performance to supplement the Self-validation process. 		

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
8.	September 2008	Annual Governance Report	13	-	<p><u>R1</u> Build on your arrangements for the AGS by involving members at an earlier stage and strengthening corporate ownership:</p> <ul style="list-style-type: none"> • present the AGS to the Audit and Risk Management Committee at a separate meeting to the approval of the accounts to provide members with more opportunity to consider and challenge the issues raised in the statement • ensure the drafting of the AGS is done by a corporate group rather than being the responsibility of Internal Audit within the Finance Directorate. <p><u>R2</u> Ensure supporting records for community assets are complete and are accurately reflected in the financial statements.</p> <p><u>R3</u> Consider the issues at paragraph 14 where we have asked for specific representations and respond in the letter of representation.</p> <p><u>R4</u> Further improve the quality assurance processes that underpin the production of information for the statement of accounts.</p> <p><u>R5</u> Review the underlying records and the accounting treatment of infrastructure assets to ensure strict compliance with the SoRP.</p> <p><u>R6</u> Review reserves and provisions to ensure they are at an appropriate level and remain prudent.</p> <p><u>R7</u> Ensure the Whole of Government Accounts consolidation pack is produced earlier in future years to ensure the department's deadline is met.</p>	<p>Pete Molyneux Chief Accountant Finance</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p> <p>“</p>	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> Is a continuous ongoing process.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented.</p> <p><u>R5</u> Is a continuous ongoing process.</p> <p><u>R6</u> Is a continuous ongoing process.</p> <p><u>R7</u> An assurance has been provided that recommendation R7 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R8</u> Ensure classification and valuation of assets is robust and that valuation and finance staff take joint responsibility to ensure assets are correctly reflected in the statement of accounts.</p> <p><u>R9</u> Discuss with Merseyside Pension Fund how a more accurate estimation of the value of Fund assets can be made whilst still meeting deadlines for financial reporting.</p> <p><u>R10</u> Improve internal controls in respect of payroll procedures and ensure consistent compliance across the Council.</p> <p><u>R11</u> Review schools bank accounts to ensure funds are held and applied for proper purposes.</p> <p><u>R12</u> Ensure all related party transactions returns are received from members and officers to be included in the accounts approved by 30 June and test disclosure.</p> <p><u>R13</u> Consider the finance and governance implications of the PIDA report.</p>	<p>Tracy Shaw Team Manager Law, HR & Asset Management</p> <p>“</p> <p>“</p> <p>Sue Ashley Principal Officer LMS C&YPD</p> <p>Mark Niblock Deputy Chief Internal Auditor</p> <p>John Webb Director Adult Social Services</p>	<p><u>R8</u> An assurance has been provided that recommendation R8 has been implemented.</p> <p><u>R9</u> An assurance has been provided that recommendation R9 has been implemented.</p> <p><u>R10</u> An assurance has been provided that recommendation R10 has been implemented.</p> <p><u>R11</u> An assurance has been provided that recommendation R11 is a continuous ongoing process.</p> <p><u>R12</u> An assurance has been provided that recommendation R12 is a continuous ongoing process.</p> <p><u>R13</u> Ongoing recommendation. A report detailing actions for improvement to controls will be presented to the Audit and Risk Management Committee 3 November 2009, this will encompass recommendations from Internal and External Audit with the view to strengthen processes.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
9.	October 2008	Health Inequalities	2	-	<p><u>R1</u> Building on work to rationalise the approach to data collection/collation and facilitate more extensive data sharing:</p> <ul style="list-style-type: none"> • review the range of information and intelligence currently gathered by individual partners to identify overlaps/gaps/data which is not currently used by the Partnership; • agree and establish arrangements for submitting data to a single point by a given timescale; • underpin these arrangements with protocols which include an agreed approach to ensuring data quality. <p>We do not expect that the implementation of this recommendation will incur significant cost.</p> <p><u>R2</u> Ensure that a robust framework is in place for addressing the many factors affecting the health of the local population. This could include the development of a specific and medium term strategy for reducing health inequalities which:</p> <ul style="list-style-type: none"> • details the range of projects/initiatives to address particular health issues and clearly allocates responsibility for delivery to the appropriate thematic group; • includes success measures for each project/initiative and the timeframes within which these will be assessed; • is underpinned by a financial plan which sets out respective contributions from partners and/or pooled budget arrangements. We do not expect that the implementation of this recommendation will incur significant cost. 	Sue Drew Wirral PCT	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
10.	December 2008	Use of Resources Project Brief	-	-	-	-	No recommendations-
11.	January 2009	Access to Services	3	-	<p><u>R1</u> Consolidate existing plans for improving access to services within an overarching strategy that defines:</p> <ul style="list-style-type: none"> • users that are, and are not, accessing services; • how the Council intends to achieve its aims and targets for further improving access and reducing the gap between users and non-users; • the wider implementation of customer relationship management across services; • access channels that will be supported, including emerging technologies; and • timescales for implementing resourced improvements over the short-, medium and long-term. <p><u>R2</u> Review the means of access across all services to ensure that opening times, access channels and outreach facilities meet users' needs and preferences.</p> <p><u>R3</u> Strengthen the approach to accessibility and user-focus by ensuring that performance management frameworks include:</p> <ul style="list-style-type: none"> • analysis of the access to, and standard of services experienced by, different groups and communities; and • indicators that measure the speed and quality of service responses against aims, objectives, service standards and targets that are publicised to users. 	Malcolm Flanagan Head Of Service Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 is an ongoing process.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 is an ongoing process.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 is an ongoing process.</p>
12.	January 2009	Use of Resources	-	-	-	-	-

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
13.	January 2009	Data Quality	11	3	<p>R1 (High) Strengthen arrangements for providing leadership and governance on data quality by:</p> <ul style="list-style-type: none"> • clarifying the respective roles and responsibilities of the CIG and PMG specifically for championing data quality; • developing an action plan which addresses common themes from service based reviews of data quality and includes measurable targets for improvement, and keeping progress against the plans and targets under regular review within the forum of the PMG; • producing regular reports for the CIG on progress against the action plan and targets, and ensuring that key messages are being communicated back to departmental management teams through both the CIG and PMG; and • producing an annual report on progress against the action plan and targets for the Audit and Risk Management Committee. <p>Implementing this recommendation will help the Council to further develop its corporate approach to ensuring the quality of its data. We do not anticipate that implementing this recommendation will incur significant cost.</p>	Lucy Beed Corporate Performance Manager Corporate Services	<p>R1 An Assurance has been provided that R1 implementation is in progress.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R2 (High)</u> Refine the corporate data quality policy by:</p> <ul style="list-style-type: none"> • documenting the respective roles and responsibilities of CIG and PMG for championing data quality (see also recommendation 1); • clarifying the respective roles and responsibilities of internal audit and of PMG in reviewing data quality at service level; and • defining the requirements for validating third party data and arrangements for data sharing to support partnership working. <p>Implementing this recommendation will help the Council realise the full potential of the data quality policy in supporting and facilitating improvements. We do not anticipate that implementing this recommendation will incur significant cost.</p> <p><u>R3 (Medium)</u> Within each service area, evaluate how information systems are being used to calculate performance indicators and take appropriate action to address any opportunities for improvement identified by this review.</p> <p>Implementing this recommendation will help the Council ensure that performance indicators are being calculated in the most efficient and effective way. We do not anticipate that implementing this recommendation will incur significant cost.</p>		<p><u>R2</u> An Assurance has been provided that R2 implementation is in progress.</p> <p><u>R3</u> An Assurance has been provided that R3 implementation is in progress.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R4 (Medium)</u> Put arrangements in place to ensure that performance against data quality standards and targets is consistently covered in appraisals for staff with specific responsibilities for data quality, and that action is taken to address any development needs identified by these appraisals.</p> <p><u>R5 (Medium)</u> Put arrangements in place to ensure that common issues and opportunities for improvement arising from data quality reviews undertaken by internal audit and PMG are communicated to all relevant staff. Implementing these recommendations will help the Council ensure that all relevant staff are sufficiently skilled and appropriately supported to deliver the requirements of the corporate data quality policy. We do not anticipate that implementing this recommendation will incur significant cost.</p> <p><u>R6 (Medium)</u> Investigate the factors which impact on the timeliness of performance reports to Cabinet and the overview and scrutiny committees, and take action to address any issues identified by this review. Implementing this recommendation will help the Council to improve the capacity of its members for providing effective scrutiny and challenge to performance. We do not anticipate that implementing this recommendation will incur significant cost.</p>		<p><u>R4</u> An Assurance has been provided that R4 is in the process of being implemented.</p> <p><u>R5</u> An Assurance has been provided that R5 has been implemented.</p> <p><u>R6</u> An Assurance has been provided that R6 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R7 (Medium)</u> The Council should review its compliance testing arrangements to ensure that data collected and reported for Housing Benefits PIs is robust.</p> <p><u>R8 (Medium)</u> The Council have improved in their reporting of HIP HSSA - Private sector homes vacant; however they are continuing to experience considerable difficulties in compiling the indicator which could be easily remedied by setting up queries (SQLs) to interrogate the Council Tax system (Academy). More effective use could also be made of officer time in validating the data on empty properties, again through improved working with staff within the Council Tax section.</p>		<p><u>R7</u> An assurance has been provided that recommendation R7 has been implemented.</p> <p><u>R8</u> An assurance has been provided that recommendation R8 has been implemented.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R9 (High)</u> Our spot check testing found HIP HSSA repeat homelessness indicator was fairly stated. However, we found that the corporate DQ policy has not yet been fully implemented. Guidance/procedures for calculating the indicator are not yet documented in all service areas. There is further scope to make more effective use of IT in the calculation of indicators. Data has required some manual manipulation which has demanded officer time and increased the risk of error. In addition there is scope to extend corporate training/briefing on common DQ issues.</p> <p><u>R10 (Medium)</u> The Council should carry out a review of its management arrangements in order to ensure that they are correctly collecting and reporting data in line with the new requirements of the NIS.</p> <p><u>R11 (Medium)</u> We would urge Corporate services to revisit the recommendations made in the internal audit report to ensure that they are equipped to report on the new national indicators.</p>		<p><u>R9</u> An assurance has been provided that recommendation R9 has been implemented.</p> <p><u>R10</u> An assurance has been provided that recommendation R10 has been implemented.</p> <p><u>R11</u> An assurance has been provided that recommendation R11 has been implemented.</p>
14.	March 2009	Annual Audit and Inspection Letter	-	-	-	-	Report is for information.
15.	June 2009	Ethical Governance	7	3	<p><u>R1 (High)</u> Emphasise to members and officers that they can:</p> <ul style="list-style-type: none"> • make allegations of misconduct by a member or an officer without fear of reprisal; and • be confident in the actions they should take as individuals if they become aware of such misconduct. 	Bill Norman Director Law, HR & Asset Management	Reported to Audit and Risk Management Committee 29 June 2009. Director advises that all recommendations have either been addressed or are in the process of being addressed.

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R2 (Medium)</u> Raise the profile of the Standards Committee by:</p> <ul style="list-style-type: none"> • developing a work programme and action plan; • undertaking an annual assessment of standards of conduct of members and officers and taking action as appropriate; • learning from and using the findings of the allegations it receives, reviews, determinations and reports from the Local Government Ombudsman, internal and external audit, complaints and whistleblowing to plan and evaluate its work; and • communicating its work to a wider public. <p><u>R3 (High)</u> Review the level of training for members and officers on the ethical agenda and:</p> <ul style="list-style-type: none"> • use information obtained through feedback and monitoring processes of individuals/groups/panels/committees and from other sources to plan training, development and support for individual members, groups of members and members of the Standards Committee and for officers; and • introduce for independent members an induction programme that includes training on the members' and officers' codes of conduct and the function of the Standards Committee and attendance at meetings of, for example, Cabinet, overview and scrutiny, planning and licensing committees and the full Council. <p><u>R4 (Medium)</u> Ensure that information on the Council's ethical governance arrangements and its expectations about high ethical standards by all is widely disseminated, both internally and externally.</p>		

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R5 (Medium)</u> Clarify the circumstances in which the use of council resources would constitute improper use for party political purposes within the Members' Code of Conduct.</p> <p><u>R6 (Medium)</u> Consider the implications of the survey results relating to communication between officers and members, challenging member recommendations and council decisions and tackling inappropriate behaviour to create a culture of openness and transparency.</p> <p><u>R7 (High)</u> Increase awareness of the Whistleblowing Policy and reinforce assurances that reporting through this mechanism can be done without fear of reprisal.</p>		

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			No	High			
16.	June 2009	Governance of Partnerships	8	3	<p>R1 (High) Establish a Corporate Framework for governing partnerships, including the following.</p> <ul style="list-style-type: none"> • Roles and responsibilities of corporate and service based officers and councillors. • Establishing effective links between Council departments particularly the Legal Department (governance), Finance Department (risk and financial accounting) and Corporate Services (corporate policy). • Establishing effective links between the Partnership Toolkit and the Partnership Risk Management Toolkit as well as the Council's overall governance and risk management arrangements, such as the risk register and standing orders. • Policy and guidance for relevant officers, including those in service departments. • Developing clear criteria against which partnerships can be evaluated to determine that they help to achieve the Council's and partners' corporate objectives cost effectively. • Review and challenge of partnerships to ensure value for money is achieved and risks are manageable. • Developing appropriate reporting processes, including reporting to members, partners, service users and the wider public. <p>• Ensuring the current Internal Audit work is completed on a timely basis and includes mapping the proposed implementation of a partnership toolkit against good practice.</p>	Bill Norman Director Law, HR & Asset Management	Reported to Audit and Risk Management Committee 29 June 2009. Director advises that all recommendations have either been addressed or are in the process of being addressed.

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			No	High			
					<p><u>R2 (High)</u> Launch the Corporate Framework with relevant training and support for officers and members and ensure all stakeholders are aware of where responsibility and accountability lie.</p> <p><u>R3 (Medium)</u> Create a partnership database to ensure the following are satisfied.</p> <ul style="list-style-type: none"> • Completeness of details of existing partnerships. • Accurate and up to date records including review of protocols and governing documents with partners. • All relevant information captured, in compliance with good practice. • Facility to enable drill down to supporting records, including risk assessment and accounting treatment. <p><u>R4 (High)</u> Review the adequacy of the capacity to establish and take forward robust corporate arrangements and provide subsequent maintenance and support once established.</p> <p><u>R5 (Medium)</u> Review whether the roles and responsibilities assigned by the previous Executive Board remain fit for purpose and establish clear corporate leadership.</p> <p><u>R6 (Medium)</u> Ensure the review of the governance arrangements for the LAA is completed in line with the requirements of the LAA Programme Board in June 2008.</p> <p><u>R7 (Medium)</u> Ensure lead officers are clear about their responsibility for the risk assessment of partnerships for which they are accountable, taking advice from colleagues where appropriate.</p>		

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			No	High			
					R8 (Medium) Establish a tracking system to monitor the implementation of audit and other review agency recommendations and ensure all action plans are routinely monitored at corporate level and by members.		
17.	August 2009	Performance Management Stage 1	-	-	-	-	No recommendations identified.

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
18.	September 2009	Annual Governance Report	7	2	<p><u>R1 (Medium)</u> Strengthen quality assurance to ensure errors on the accounts are minimised.</p> <p><u>R2 (High)</u> In order to comply with accounting standards and the requirements of IFRS, the Council needs to improve asset records and should undertake a formal review of the systems used to develop a robust asset register to properly account for:</p> <ul style="list-style-type: none"> • land and buildings • VPE, including to confirm the existence of all of its VPE assets and ensure that its asset register is suitably updated; increase the amount of information held on its asset register in respect of VPE assets. This should include location and information to allow unique identification. Review its internal processes of ensuring that all disposals are notified to Finance. This could include periodic reconciliations to other asset records and confirmations from departments as to the assets held • Infrastructure assets, including to increase the amount of information held on infrastructure assets and ensure that individual infrastructure assets are identifiable. Review its internal processes of ensuring that all disposals are notified to Finance. • Community assets, including complete the cataloguing of community assets held in museums and art galleries and ensure that the asset register is subsequently update <p><u>R3 (Medium)</u> Members should comply with the process for making related party disclosure declarations.</p> <p><u>R4 (High)</u> Ensure overspending in adult social services is addressed.</p>	Pete Molyneux Chief Accountant Finance	<p><u>R1</u> An assurance has been provided that R1 is a continuous ongoing process.</p> <p><u>R2</u> An assurance has been provided that R2 is a continuous ongoing process.</p> <p><u>R3</u> An assurance has been provided that R3 is a continuous ongoing process.</p> <p><u>R4</u> An assurance has been provided that R4 is a continuous ongoing process.</p>

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<p><u>R5 (Medium)</u> Ensure that the links between costs and performance are consistently made at service level and unit costs used to measure service performance.</p> <p><u>R6 (Medium)</u> Ensure a consistent approach to procurement and commissioning is in place so that good practice is spread across the Council and that policies and procedures are followed.</p> <p><u>R7 (Medium)</u> Ensure the Partnership Toolkit which was approved in April 2009 is launched, supported by training and fully implemented.</p>		<p><u>R5</u> An assurance has been provided that R5 is a continuous ongoing process.</p> <p><u>R6</u> An assurance has been provided that R6 is a continuous ongoing process.</p> <p><u>R7</u> An assurance has been provided that R7 is a continuous ongoing process.</p>
19.	September 2009	Improvement Through Better Financial Management	1		<p><u>R1 (Medium)</u> Consider the responses from all the surveys and:</p> <ul style="list-style-type: none"> • analyse the survey results in further depth to establish whether particular groups are outliers; • explore the results of the survey in more depth using focus groups/workshops involving relevant members; • compare existing improvements plans against the areas for improvement; and • identify gaps in existing improvement plans and take appropriate action. 	Pete Molyneux Chief Accountant Finance	<p><u>R1</u> An assurance has been provided that R1 is a continuous ongoing process.</p>

Merseyside Pension Fund 2008/2009

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
1.	June 2008	Audit Plan	-	-	-	-	No recommendations identified
2.	September 2008	Annual Governance Report – MPF	-	-	-	-	No recommendations identified