

USE OF RESOURCES – 2007 ACTION PLAN

1. FINANCIAL REPORTING

Key Line of Enquiry	Criteria	Action/Milestones	Start and End Dates	Lead Officer(s)	Links to Other Plans
1. The council produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers	1.1 Continue to reduce the number of matters raised at audit.	<ul style="list-style-type: none"> • Review Audit Commission Audit 2005/06 action plan and implement recommendations. • Compare SORP and current procedures and update relevant parts in the Closedown Procedure Manual. • Improve qualitative review process by allowing additional time by enforcing closure of accounts timetable • Strengthen year end cut Off procedures via report to COMT and increased guidance to budget holders and admin units. 	<ul style="list-style-type: none"> • February - June 2007 • February - June 2007 <p>March –June 2007</p> <p>January 2007</p> <p>February 2007</p>	<ul style="list-style-type: none"> • Peter Molyneux / Reg Huyton 	Finance Department Annual Plan

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	1.2 Continue to improve working papers.	<ul style="list-style-type: none"> • On-going review as part of closure of accounts processes. Work with Audit Commission on requirements • Specify exact layout for debtor and creditor working papers and audit trail requirements • Ensure consistency of treatment with PCT debtor and creditor figures. 	<ul style="list-style-type: none"> • March – June 2007 	<ul style="list-style-type: none"> • Peter Molyneux • Reg Huyton 	Finance Department Annual Plan
	1.3 Requests for information from audit are dealt with promptly	<ul style="list-style-type: none"> • Continue regular liaison meetings with audit during accounts process. Log outstanding issues 	<ul style="list-style-type: none"> • March – September 2007 	<ul style="list-style-type: none"> • Peter Molyneux 	
	1.4 Increase member involvement in financial accounts scrutiny. Produce a report that accompanies the accounts to provide a clear interpretation of the accounts and highlights key issues.	<ul style="list-style-type: none"> • Revise/introduce financial accounts element in training course for Members. • Repeat the Member briefing session before the committee meeting to allow Members an opportunity to raise any issues. • Collect evidence that the accounts were subject to increased robust Member scrutiny/discussion. Minute briefing points/issues 	<ul style="list-style-type: none"> • April - September 2007 	<ul style="list-style-type: none"> • Peter Molyneux • Reg Huyton 	Finance Department Annual Plan

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<p>2. The Council promotes external accountability.</p>	<p>2.1 Summary financial information that meets the need of a range of stakeholders is published and their views are considered in deciding whether to publish an annual report.</p>	<ul style="list-style-type: none"> • Further identification of 'stakeholders' • Explore the use of the Citizens Panel survey/Area Forums and the Wirral website to obtain input from stakeholders • Continue publication of summary version of accounts • Publish explanatory information/glossary of terms • Review current BVPI annual report and/or similar documents. Consider inclusion of summary accounts and an explanation of key financial information/technical terms designed to be understandable by the members of the public. 	<ul style="list-style-type: none"> • By Summer 2007 • By Summer 2007 • September 2007 • Summer 2007 • Summer 2007 	<ul style="list-style-type: none"> • Peter Molyneux 	<p>Corporate Action Plan</p>
	<p>2.2 Continue to improve communication on the availability of reports in other formats are available on request.</p>	<ul style="list-style-type: none"> • Ensure reports are available in a wide variety of formats to meet local user needs. • Explore the use of a standard message included on all public documents re different formats. 	<ul style="list-style-type: none"> • By Summer 2007 	<ul style="list-style-type: none"> • Corporate Services 	<p>Corporate Action Plan</p>

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2.FINANCIAL MANAGEMENT

Key line of Enquiry	Criteria	Action/Milestones	Start and End Dates	Lead Officer(s)	Links to Other Plans
3. The council's medium-term financial strategy, budgets and capital programme are soundly based and designed to deliver its strategic priorities.	3.1 Update/review the Constitution for financial matters. A formalised regular training programme providing training on financial issues for Members, finance staff and non-finance staff.	<ul style="list-style-type: none"> Continue annual review of the Constitution and update (if necessary). Identify financial training requirements of stakeholders Comprehensive timetable of financial training courses produced. 	<ul style="list-style-type: none"> Summer 2007 	<ul style="list-style-type: none"> Ian Coleman/ Tom Sault Mark Reaney 	

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	<p>3.2 The Capital Projects assessment form includes Prudential Indicators. The indicators are used in assessing the affordability of capital projects.</p>	<ul style="list-style-type: none"> Apply prudential indicators to all projects. Monitor results and review for further changes. Feedback the information through regular reports. 	<ul style="list-style-type: none"> Summer 2007 	<ul style="list-style-type: none"> Tom Sault 	<p>Finance Department Annual Plan</p>
	<p>3.3 The corporate business plan drives the medium-term financial strategy and internal resource allocation, with changes in allocations determined in accordance with policies and priorities</p>	<ul style="list-style-type: none"> Further develop Medium Term Financial Plan to underpin MTFS. Detail plans as to how funding gaps are to be bridged and link to other internal strategies. Develop sensitivity analysis and risk assessments as part of the MTFS. 	<ul style="list-style-type: none"> Summer 2007 	<ul style="list-style-type: none"> Peter Molyneux 	

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4. The council manages performance against budgets.	4.1 Council budget monitoring is predictive rather than backward looking, focused on large, high risk or volatile budgets, related to operational activity indicators that are lead indicators of spend and informed by a risk assessment	<ul style="list-style-type: none"> • Review of financial monitoring report format undertaken to ensure continuous improvement. • Timetable for production of profiled budget monitoring reports within 10 days of period end created and monitored during year 	<ul style="list-style-type: none"> • March • March 	<ul style="list-style-type: none"> • Jenny Spick • Jenny Spick 	Finance Department Annual Plan
	4.2 The Financial performance of significant partnerships is regularly reviewed, linked to outputs, and the results shared with partners	<ul style="list-style-type: none"> • Ensure legal agreements are in place • Introduce partnership risk management toolkit • Review formalized reporting requirements 	<ul style="list-style-type: none"> • On-going 	<ul style="list-style-type: none"> • Mark Reaney/ Director of Finance 	Finance Department Annual Plan

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5. The Council manages its asset base.	4.3 Robust, corrective action plans are developed and challenged when a material budget variance arises or is forecast.	<ul style="list-style-type: none"> • Regular reporting to Finance and Best Value Overview and Scrutiny Committee. • Progress on planned savings and efficiencies are regularly reported to committee. • 	<ul style="list-style-type: none"> • On-going 	<ul style="list-style-type: none"> • Chief Officers 	
	5.1 The council has an up to date asset management plan and maintains an up to date asset register.	<ul style="list-style-type: none"> • The AMP is annually reviewed in light of changing corporate or service priorities and financial resources • Continue regular updating of register. 	<ul style="list-style-type: none"> • On-going process 	<ul style="list-style-type: none"> • Kevin Adderley 	

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	<p>5.2 Council arrangements for reporting to members are sufficient to ensure that they fulfill their responsibility in relation to the council's land and buildings portfolio.</p> <p>Members are aware of the level of backlog maintenance and have approved a plan to address as appropriate.</p>	<ul style="list-style-type: none"> • Evidence that a review of property levels and necessary funding of repairs has been undertaken. • Ensure plan is reported to committee 	<ul style="list-style-type: none"> • On-going 	<ul style="list-style-type: none"> • Kevin Adderley/ Jeff Sherlock 	
	<p>5.3 The council makes investment and disposal decisions based on thorough option appraisal and whole life costing.</p>	<ul style="list-style-type: none"> • Further develop option reporting to ensure methodology is embedded. 	<ul style="list-style-type: none"> • Summer 2007 	<ul style="list-style-type: none"> • Kevin Adderley 	
		<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • 		

3. FINANCIAL STANDING

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<p>6. The Council manages its spending within the available resources.</p>	<p>6.1 Review the policy on the level and nature of reserves and balances determined on understanding of needs and risk, and reflected in the MTFP.</p>	<ul style="list-style-type: none"> Report produced formalising reserves and balances policy and ensuring links to risk assessments (including of overspends) are explicit 	<ul style="list-style-type: none"> April 	<ul style="list-style-type: none"> Tom Sault 	<p>Medium Term Financial Strategy</p>
	<p>6.2 The Council sets and monitors targets for all material categories of income collection and recovery of arrears, based on age profile of debt.</p>	<ul style="list-style-type: none"> Expansion of financial matters report Effectiveness and cost of recovery actions reported Cashflow costs of non collection of material items of income are calculated 	<ul style="list-style-type: none"> On-going 	<ul style="list-style-type: none"> Malcolm Flanagan/ Reg Huyton 	
		<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> 		

4. INTERNAL CONTROL

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7. The Council manages its significant business risks.	7.1 The risk management process specifically identifies risks and provides for assurances to be obtained about the management of those risks.	<ul style="list-style-type: none"> • Internal Audit programme to be informed by key corporate and departmental risks. • Continued annual review of risk data in business plans • Risk management strategy review completed • Change Management guidance produced which includes risk management guidance 	<ul style="list-style-type: none"> • April 2007 • April 2007 • April 2007 • April 2007 	<ul style="list-style-type: none"> • David Garry • Mike Lane /Risk M'gement Forum • Mike Lane /Risk Manageme nt Forum • Anna Clarke/Mik e Lane 	Corporate Action Plan

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	<p>7.2 All appropriate staff given relevant training and guidance to enable them to take responsibility for managing risk within their own working environment. Members with specific responsibility for risk management given risk management awareness training.</p>	<ul style="list-style-type: none"> • Risk management training delivered to relevant Members. • Officer training for relevant new starters undertaken during year (initial roll out now completed) • Change Management training (undertaken if and when appropriate) to incorporate risk management element 	<ul style="list-style-type: none"> • January 2007 and follow up June 2007 • During 2007 as appropriate • As appropriate 	<ul style="list-style-type: none"> • Mike Lane • Mike Lane • Anna Clarke 	<p>Corporate Action Plan</p>
	<p>7.3 The risk management process specifically identifies risks in relation to partnerships and provides for assurances to be obtained about the management of those risks.</p>	<ul style="list-style-type: none"> • Continuous review of Partnership Register • Guidance issued identifying and managing partnership risks to be developed. • Audit of risk arrangements to ensure compliance with above standards. 	<ul style="list-style-type: none"> • From March 2007 • December 2006 • During 2007 	<ul style="list-style-type: none"> • Mark Reaney • Mark Reaney/ Mike Lane • David Garry 	<p>Corporate Action Plan</p>

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8. Council has arrangements in place to maintain a sound system of internal control.	8.1 Annual review and update of procedure notes / manuals for business-critical systems and disaster recovery arrangements.	<p>Check regular testing and reviews have taken place.</p> <p>Ensure business continuity plans as per Civil Contingencies act are in place and business continuity plans are reviewed regularly.</p>	<ul style="list-style-type: none"> • During 2007 • On going 	<ul style="list-style-type: none"> • David Garry • Chief Officers/ Mark Camborne 	Internal Audit Annual Plan
	8.2 The standing orders, standing financial instructions and scheme of delegation are reviewed at least annually.	<ul style="list-style-type: none"> • Annual review completed. 	<ul style="list-style-type: none"> • By 30 June 2007 	<ul style="list-style-type: none"> • Ray Williams • Mark Reaney • Ian Coleman 	Constitution

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9. Council has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	8.3. The Council has identified its significant partnerships and has appropriate governance arrangements in place for each of them.	<ul style="list-style-type: none"> See earlier in above document 	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> Mark Reaney 	
	9.1 Create an audit committee, which is constituted as a full committee of the council and is independent of both the Executive and Scrutiny functions.	<ul style="list-style-type: none"> An Audit Committee continues to function. Audit Committee Members continue to receive training (as appropriate) relevant to their responsibilities. 	<ul style="list-style-type: none"> On going On going 	<ul style="list-style-type: none"> Mark Reaney/ Ian Coleman 	Constitution
9.2 Improve the communication to staff and those parties contracting with the council of the Whistleblowing policy.	<ul style="list-style-type: none"> Increased awareness of the policy. Guidance to external contractors on website. Policy incorporated within tender documentation 	<ul style="list-style-type: none"> On going or achieved 	<ul style="list-style-type: none"> Paul Bradshaw/ Ray Williams 		

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	9.3. The Council has arrangements in place to ensure that it has a sound system of internal financial control, for example carrying out regular bank reconciliations and reconciliations of major feeder systems	<ul style="list-style-type: none"> • Review of major systems undertaken to ensure all identified • Timetable of system reconciliations produced • On going review of progress against timetable and corrective action if necessary 	<ul style="list-style-type: none"> • March 2007 • March 2007 • During 2007/08 	<ul style="list-style-type: none"> • Bob Neeld 	
	9.4 The Council is proactive in its role to raise and promote the standards of ethical behaviour, e.g. through the Standards Committee.	<ul style="list-style-type: none"> • Strengthen compliance with policies for gifts and hospitality 	<ul style="list-style-type: none"> • On-going • 	<ul style="list-style-type: none"> • Mark Reaney 	Corporate Action Plan

5. VALUE FOR MONEY (see also Corporate Plan)

Key line of Enquiry	Criteria	Action/ Milestones	Start and End Dates	Lead Officer(s)	Links to Other Plans
<p>10. The council currently achieves good value for money.</p>	<p>10.1 Overall Costs and unit costs for key services demonstrate best value compared to other councils providing similar levels and standards of services ad allowing for the local context.</p>	<ul style="list-style-type: none"> • Development of cost indicators and benchmarking to enable understanding and challenge to costs. • 	<ul style="list-style-type: none"> • April 2007 	<ul style="list-style-type: none"> • Peter Molyneux/ Russ Glennon 	<p>Corporate Action Plan</p>

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	10.2 The Council manages and improves value for money	<ul style="list-style-type: none"> • Change Management programmes introduced to deliver efficiencies and linked with efficiency plan • Value For Money Challenged via use of VFM profiles 	<ul style="list-style-type: none"> • April 2007 	<ul style="list-style-type: none"> • Jacqui Roberts/ Anna Clarke • Peter Molyneux 	

