

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 Partnerships in	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 the timeliness and quality of supporting records for grant claims.</p>	Bill Norman Director Law, HR & Asset Management	Reports to Executive Board 2/11/06, 8/2/07 and Audit and Risk Management 28/9/06. Awaiting an assurance as to whether the recommendations made have now been fully implemented.

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2.	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.	Peter Molyneux Chief Accountant Finance	<u>R1</u> An assurance has been provided that recommendation R1 is ongoing. Quality control and review processes enhanced and appropriate training provided. <u>R2</u> An assurance has been provided that recommendation R2 has been implemented.

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3.	December 2006	Working Partnership Health Improvement	in – 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. The Terms of Reference for the Health and Well-being Partnership Co-ordination Group have been reviewed and revised. This includes clearly stating which strategic areas the group are responsible for and the governance arrangements. A performance dashboard has been implemented and ensures performance is scrutinised quarterly and there is a programme of presentations to the group on each of the strategic areas.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented. As part of the Health and Well-being Partnership Co-ordination group review of terms of reference, a commissioning sub group was established with a commissioning framework. There are now three Commissioning Managers for Health and Well-being who ensure that there are clear specifications for any funding agreements and that contracts are developed, signed and monitored.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 is an ongoing process. 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.</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. The Health and Well-being Partnership now has a clear framework for leading and reviewing key strategies. This is through the performance dashboard and regular reports from strategy leads.</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.

AUDIT COMMISSION REPORTS ISSUED 2007/2008

Wirral Council

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1..	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> An assurance has been provided that recommendation R4 has been implemented. Undertaken and control environment assessments have further developed in line with Audit Commission advice.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented.</p>

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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>	Peter Molyneux Chief Accountant Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented. Reserves and provisions are subject to a minimum twice yearly review and reported to members.</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	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>	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>

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					<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> <p><u>R8 (Medium)</u> Apply the Community Fund provision to redeem the WPH set up costs loan.</p> <p><u>R9 (Low)</u> Communicate to all affected managers the arrangements for strengthening related party transaction disclosures.</p> <p><u>R10 (High)</u> Reconcile Housing Benefit total awards to the total paid; reconcile housing benefit overpayments to the total amount of debtors raised.</p> <p><u>R11 (Medium)</u> Develop the production of the Whole of Government Accounts return.</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. An update session organised by CIPFA has been attended. DCLG are also running a training day which we will be attended. The system for ensuring year end accruals has been improved, is now better and reflects the information needed to complete the Counter Party data contained in the return.</p>

AUDIT COMMISSION REPORTS ISSUED 2008/2009

Wirral Council

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1.	July 2008	Democratic Arrangements	5	2	<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	Awaiting an assurance as to whether the recommendations made have been implemented.
2.	August 2008	Adult Social Services –	-	-		-	A report detailing actions for improvement to controls

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		Follow Up of PIDA Disclosure			<p><u>Update 03/11/2009</u> <u>ACR1(Medium)</u> Complete the outstanding matters in respect of the supported living contracting process, including the completion of contracts by current providers.</p> <p>1. Establish a Learning Disability Review Team to review all supported living arrangements.</p> <p>2. Second experienced Contracts Manager to LD Review Team</p> <p>3. Second a member of the Supporting People Team into the LD Review Team</p> <p>4. Review all LD people who use services</p>	<p>Mal Price Principal Manager (Overarching Responsibility for this action)</p> <p>Rick O'Brien Head of Service Access and Assessment</p> <p>Rick O'Brien Head of Service Access and Assessment</p> <p>Gerry Flanagan Commissioning Manager (Please note that this officer left the Department in January 2009)</p> <p>Rick O'Brien Head of service Access and Assessment</p>	<p>was presented to the Audit and Risk Management Committee 3 November 2009, and encompassed recommendations from Internal and External Audit with the view to strengthening processes.</p> <p><u>R1.1</u> An assurance has been provided that recommendation R1.1 has been implemented.</p> <p><u>R1.2</u> An assurance has been provided that recommendation R1.2 has been implemented.</p> <p><u>R1.3</u> An assurance has been provided that recommendation R1.3 has been implemented. A member of staff from the Regeneration Department Supporting People Team was seconded to the LD Review Team for 6 months to May 2009. This allowed for the development of enhanced contract monitoring processes and provided the LD Review Team with a much improved insight into Supporting People Issues and has subsequently facilitated improved cross-department working.</p> <p><u>R1.4</u> An assurance has been provided that recommendation R1.4 is an ongoing process. The Specialist Adult Learning Disabilities Review Team is working through a scheduled programme of reviews of all people with Learning Disabilities in Supported Living tenancies where the Department funds their support. The team has robust written procedures and staff from a number of</p>

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					<p>5.Ensure a signed contract is in place for all independent sector providers with whom people are placed.</p> <p>6. Apply the accreditation process to in-house provision of supported living.</p> <p>7.Apply full accreditation process to all existing providers (With Business)</p>	<p>Mal Price Principal Manager Quality Assurance and Customer Care</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Mal Price Principal Manager Quality Assurance and Customer Care</p>	<p>disciplines (social care, contracts, and finance) to ensure that the needs and outcomes of people receiving services are met. There is robust senior operational management oversight and quality control of the Team with the Supported Living providers involved and targets have been set for the completion of these reviews. As part of the continuing transformation agenda all people with a learning disability will be offered the opportunity to have a personal budget by 31 March 2011.</p> <p>The programme for the review of adults with learning disabilities has continued throughout the year. Measurement of completed reviews in adult learning disabilities as of the year end March 2010 showed that 74.16% of people receiving a service had received a review and 73.24% of adults with learning disabilities (581 people) had received a review. This figure was an improvement of last year's performance where 44.6% (331 people) received an annual review. A structured programme of reviews for supported living providers is now established.</p> <p>The DASS programme to offer personalised support has prioritised adults with learning disabilities under phase 2 of its pilot. The piloting of the self assessment and resource allocation system within the current statutory assessment arrangements is now being offered to adults with learning disabilities. A Transitions Team across DASS and CYPD has also been established to assist young people into adulthood and supported accommodation where appropriate.</p> <p><u>R1.5</u> An assurance has been provided that recommendation R1.5 has been implemented.</p> <p><u>R1.6</u> An assurance has been provided that recommendation R1.6 has been implemented.</p> <p><u>R1.7</u> An assurance has been provided that recommendation R1.7 has been implemented.</p>

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					<p><u>ACR2(Medium)</u> Clarify plans for the subsequent re-tendering of Domiciliary Care Contract.</p> <p>1. Undertake a value for money appraisal of existing contracting arrangements for domiciliary care.</p> <p>2. Review current contract in terms of personalisation agenda and context of individual budgets.</p>	<p>Mal Price Principal Manager Quality Assurance and Customer Care</p> <p>Mal Price Principal Manager Quality Assurance and Customer Care</p> <p>Mal Price Principal Manager Quality Assurance and Customer Care</p>	<p><u>R2.1</u> An assurance has been provided that recommendation R2.1 has been implemented. A single fee was approved by Cabinet on 19 March 2009 and implemented from April 2009 as a result of this action.</p> <p><u>R2.2</u> An assurance has been provided that recommendation R2.2 is an ongoing process. Options to develop contracts to reflect personalisation, for implementation in 2010. Report was taken to Cabinet in December 2009 outlining arrangements to consult and develop a new contract in consultation with all independent sector providers including supported living which is registered as a domiciliary care service. A series of four workshops has been arranged to develop an outcome based specification that delivers personalised services. See attached presentation for workshop dates and details. The existing contract will be terminated with the new contract in place from 1 April 2011.</p>
					<p><u>ACR3(Medium)</u> Formalise and embed contract monitoring arrangements for supported living contracts</p> <p>1. Develop a Quality Assessment model for Wirral.</p> <p>2. Develop a Monitoring schedule of all Supported Living Providers.</p> <p>3. Undertake ten spot check inspections to test monitoring framework.</p>	<p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p>	<p><u>R3.1</u> An assurance has been provided that recommendation R3.1 has been implemented.</p> <p><u>R3.2</u> An assurance has been provided that recommendation R3.2 has been implemented.</p> <p><u>R3.3</u> An assurance has been provided that recommendation</p>

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					<p>4. Report on the key findings of spot check inspections to Strategic Leadership Team. To be used to inform the approach being taken when the schedule of full inspections commences in January 2009.</p> <p>5. Inform all Accredited Providers in writing how the contract monitoring framework will be implemented.</p> <p><u>ACR4(High)</u> Complete outstanding financial assessment reviews for service users with Learning Disabilities, ensuring required financial compensation is provided</p> <p>1. Undertake Financial Assessments for all 83 people supported in-house supported living services.</p> <p>2. Undertake a Financial Review for people supported in independent supported living provision.</p> <p><u>ACR5 (High)</u> Ensure appropriate safeguards are applied to protect vulnerable service users from the risk of any potential financial abuse</p> <p>1. Revise LD Review Team letter informing people about their pending review to include an offer to facilitate a review of their personal finances and details of how to access advocacy support.</p> <p>2. Develop and distribute a guidance note to</p>	<p>Mal Price Principal Manager Quality Assurance and Customer Care</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Sandra Thomas Principal Manager Resources</p> <p>Sandra Thomas Principal Manager Resources</p> <p>Sandra Thomas Principal Manager Resources</p> <p>Mal Price Principal Manager Quality Assurance and Customer Care (Overarching Responsibility for this action)</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan</p>	<p>R3.3 has been implemented.</p> <p><u>R3.4</u> An assurance has been provided that recommendation R3.4 has been implemented.</p> <p><u>R3.5</u> An assurance has been provided that recommendation R3.5 has been implemented.</p> <p><u>R4.1</u> An assurance has been provided that recommendation R4.1 has been implemented. All people who use services who are being reviewed are offered access to Advocacy Services and a benefit check prior to the commencement of the review.</p> <p><u>R4.2</u> An assurance has been provided that recommendation R4.2 has been implemented.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented. All desktop evaluations should be validated by a second member of the panel. This should be evidenced with a signature and date. Only two evaluations have taken place since this action was put in place. These were signed off on 9 March 2010 prior to the companies proceeding to the interview stage.</p> <p><u>R5.1</u> An assurance has been provided that recommendation R5.1 has been implemented.</p>

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					<p>all providers on Daily Living Allowances in supported accommodation.</p> <p>3. Develop an "Easy read" guide to Daily Living Allowances for people who use services in consultation with people who use services. To include information on how to access advocacy services for assistance.</p> <p>4. Obtain confirmation in writing from providers of the numbers and details of people placed with them for whom they act as appointees.</p> <p>5. Service Manager for Safeguarding to review the issues at the heart of the original concern and confirm improvements have been made.</p> <p>6. Ensure that all safeguarding requirements are robust at the interview stage of the accreditation process.</p> <p>7. Confirm that all accredited providers are working to the protection of Vulnerable Adults/Safeguarding Policy for Wirral.</p> <p>8. Service Manager and Safeguarding Officer undertaking further review of accreditation process and contract monitoring framework.</p> <p>9. Ensure that Contracting, Quality Assurance and Safeguarding functions of DASS are brought together within a single portfolio managed by a Principal Manager.</p> <p>Internal Audit R1(High) Written procedures should be compiled for the accreditation process. They should be comprehensive and ensure fair competition and a consistent approach is maintained. They should be authorised</p>	<p>Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Steve Passey Service Manager Safeguarding</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Steve Passey Service Manager Safeguarding</p> <p>John Webb Director of DASS</p> <p>Gerry Flanagan Commissioning Manager (Overarching Responsibility for this action)</p>	<p><u>R5.2</u> An assurance has been provided that recommendation R5.2 has been implemented.</p> <p><u>R5.3</u> An assurance has been provided that recommendation R5.3 has been implemented.</p> <p><u>R5.4</u> An assurance has been provided that recommendation R5.4 has been implemented.</p> <p><u>R5.5</u> An assurance has been provided that recommendation R5.5 has been implemented.</p> <p><u>R5.6</u> An assurance has been provided that recommendation R5.6 has been implemented.</p> <p><u>R5.7</u> An assurance has been provided that recommendation R5.7 has been implemented.</p> <p><u>R5.8</u> An assurance has been provided that recommendation R5.8 has been implemented. A further full review of the Safeguarding process was completed in September 2009 which has been reported to Members separately.</p> <p><u>R5.9</u> An assurance has been provided that recommendation R5.9 has been implemented.</p>

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					<p>by the DASS Strategic Leadership Team and be readily available to all relevant staff</p> <p>1. Develop comprehensive accreditation procedures.</p> <p>2. Obtain DASS Strategic Leadership Team approval for accreditation procedures.</p> <p>3. Ensure accreditation procedures are available to all contract and commissioning staff.</p> <p><u>Internal Audit R2</u> To ensure a fair and consistent desktop evaluation and interview process, the same panel should be involved in both</p> <p>1. Ensure that the accreditation procedures clearly state that the desktop evaluation and accreditation panel interviews must involve the same officers.</p> <p>2. Ensure that records evidence that the same officers have undertaken desktop evaluations and were involved in the interview panel for all completed assessments.</p> <p><u>Internal Audit R3</u> All desktop evaluations should be validated by a second member of the panel. This should be evidenced with a signature and date</p> <p>1. Ensure that the procedure requires desktop evaluations to be validated by a</p>	<p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager (Overarching Responsibility for this action)</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager (Overarching Responsibility for this action)</p> <p>Gerry Flanagan Commissioning</p>	<p><u>IAR1.1</u> An assurance has been provided that recommendation IAR1.1 has been implemented.</p> <p><u>IAR1.2</u> An assurance has been provided that recommendation IAR 1.2 has been implemented.</p> <p><u>IAR1.3</u> An assurance has been provided that recommendation IAR 1.3 has been implemented.</p> <p><u>IAR2.1</u> An assurance has been provided that recommendation IAR 2.1 has been implemented.</p> <p><u>IAR2.2</u> An assurance has been provided that recommendation IAR 2.2 has been implemented.</p> <p><u>IAR3.1</u></p>

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					<p>second panel member, dated and signed.</p> <p>2. Ensure that records evidence validation signatures have been provided for all panels held to date.</p> <p><u>Internal Audit R4</u> Each interview sheet should be scored, signed and dated by the individual undertaking the interview. This should be completed at the conclusion of the interview.</p> <p>1. Ensure that the procedure includes a requirement that interview panel members must score and sign their interview sheet.</p> <p>2. Ensure that all interview records to date have been scored and signed.</p> <p>3. Ensure that all accreditation documents are kept on file to maintain an audit trail.</p> <p><u>Internal Audit R5</u> The service provider should return a signed General Service Agreement prior to the inclusion of the Accredited List</p> <p>1. Ensure General Service Agreements have been signed for accredited providers.</p> <p>2. Provide evidence of signed contracts for specific providers identified by internal audit in March 2008.</p> <p><u>Internal Audit R6</u></p>	<p>Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager (Overarching Responsibility for this action)</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p> <p>Gerry Flanagan Commissioning Manager</p>	<p>An assurance has been provided that recommendation IAR3.1 has been implemented.</p> <p><u>IAR3.2</u> An assurance has been provided that recommendation IAR3.2 has been implemented.</p> <p><u>IAR4.1</u> An assurance has been provided that recommendation IAR4.1 has been implemented.</p> <p><u>IAR4.2</u> An assurance has been provided that recommendation IAR4.2 has been implemented.</p> <p><u>IAR4.3</u> An assurance has been provided that recommendation IAR4.3 has been implemented.</p> <p><u>IAR5.1</u> An assurance has been provided that recommendation IAR 5.1 has been implemented.</p> <p><u>IAR5.2</u> An assurance has been provided that recommendation IAR 5.2 has been implemented.</p>

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					<p>A formal system for contract monitoring and the standard of care being provided by the service providers, should be introduced</p> <p>1. Introduce a formal contract monitoring process.</p> <p><u>Internal Audit R7</u> A record of the Panel's decision on which service provider to procure services from should be retained to ensure an effective audit trail exists</p> <p>1. Ensure that the Accreditation procedure clearly states the requirement for all panel decisions to be recorded and retained on file for each provider as an audit trail.</p>	<p>Gerry Flanagan Commissioning Manager (Overarching Responsibility for this action) (Contract Monitoring Arrangements have been introduced as outlined in AC R3 of this report).</p> <p>Gerry Flanagan Commissioning Manager (Overarching Responsibility for this action)</p>	<p><u>IAR6.1</u> An assurance has been provided that recommendation IAR 6.1 has been implemented.</p> <p><u>IAR 7.1</u> An assurance has been provided that recommendation IAR 7.1 has been implemented.</p>
3.	September 2008	Annual Governance Report	13	-	<p>R1 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 	Peter Molyneux Chief Accountant Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented.</p>

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					<ul style="list-style-type: none"> 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><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></p>		<p><u>R2</u> An assurance has been provided that recommendation R2 is ongoing. Work has been undertaken by Wirral Museum Service.</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 is a continuous ongoing process. Still on-going. Review undertaken in 2008/09 of infrastructure assets. Further work undertaken 2009/10 in advance of expected national guidance is being issued.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented. Reserves and provisions are subject to a minimum twice yearly review and reported to members.</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>

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					<p>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><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. A list of all school bank accounts and what they are used for is kept. On an annual basis schools are written to with a list of their accounts to ask if there are any changes. This process has been done for the current year.</p> <p><u>R12</u> An assurance has been provided that recommendation R12 is ongoing. The profile for both Officers and Members is trying to be raised. The importance of completing the returns has been raised at some Departmental management meetings. Director of Law, HR and Asset Management has been contacted to get him to use his influence to ensure Members complete the declarations. Contacts at party offices have also been used. Reminders are sent out as necessary.</p> <p><u>R13</u> Please see "Follow Up of PIDA Disclosure" report August 2009.</p>
4.	November 2009	Progress report on Action Plan in relation to PIDA report	-	-	Please see report of August 2008 above	-	-
5.	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</p>	Malcolm Flanagan Head Of Service Finance	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented. A Customer Profiling Policy which links to the overarching Customer Access Strategy is in place. The Council has signed up to a Home Access Scheme to provide PC and internet access for low income families. The Customer Relationship Management System has extended through further Streetscene related services. SMS text messaging went live for Bulky Waste collection reminders in February 2010. This facility has now extended further to include notification of fraud and School Governor Meeting reminders.</p> <p><u>R2</u> An assurance has been provided that recommendation</p>

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					<p>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. 		<p>R2 is ongoing. The section have completed a resident's survey, independent survey and developed a Customer Focus Group to gain stakeholder feedback in relation to opening hours. The division are currently collating feedback from these. In addition, the current ITS review will need to be finalised prior to progress of extended hours.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 is ongoing. A steering group has been formed to ensure uniformity of measures for service standards within the Authority's Customer Care Standards. A number of initiatives are already underway to begin monitoring of these.</p>
6.	January 2009	Use of Resources	-	-	-	-	Report is for information only.
7.	January 2009	Data Quality	11	3	<p><u>R1 (High)</u> 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. 	Lucy Beed Corporate Performance Manager Corporate Services	<p>Each recommendation has been broken down into a number of actions. Please see below for the action and also the completion date(s) of the corresponding action.</p> <p><u>R1</u> An assurance has been provided that this action has been implemented. The Terms of Reference have been refreshed for Performance Management Group (PMG) and Corporate Improvement Group (CIG) and have been included in the refreshed Data Quality Policy. This was completed in May 2009.</p> <p>An assurance has been provided that this action has been implemented. The development of the Data Quality Action Plan to address Audit Commission's findings / recommendations and report progress through PMG, CIG and Audit & Risk Management Committee was completed and reported to A&RM Committee: 26th January, 29th June, 23rd September, 25th November, and 18th January.</p> <p>An assurance has been provided that this is ongoing. The completion of the Performance Indicator reviews for all National Indicators which were able to be reviewed at this stage was completed for those which could be done at 2008/09 year end in June 2009. Remaining PIs will be reviewed by June 2010.</p> <p>An assurance has been provided that this action has been implemented. The development of the data collection database for Performance Indicator reviews</p>

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			No	High			
					<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> <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. 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><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. 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>was completed in September 2009. The analysis of common themes from reviews, and the subsequent escalating of these to Internal Audit as appropriate was completed in November 2009.</p> <p>An assurance has been provided that this has been implemented. The revised Performance Indicator review procedure was reflected in the Data Quality Policy which was completed as part of the Data Quality Policy, refreshed in July 2009.</p> <p><u>R2</u> An assurance has been provided that this action has been implemented. The refreshment of the Performance Management Group and Corporate Improvement Group Terms of Reference and their inclusion in the refreshed Data Quality Policy was completed in May 2009. An assurance has been provided that this action has been implemented. The inclusion of information regarding the role of Internal Audit and others in the Data Quality Policy was completed in July 2009. An assurance has been provided that this action has been implemented. The Partnership Data Quality Agreement was completed and reported to the LSP Executive in July 2009. Issues were raised regarding alignment with others' Data Quality and arrangements which required further discussion were input into a revised agreement issued in January 2010.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented. The adaptation of the Performance Indicator Review process to include consideration of systems was completed in May 2009.</p>

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					<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>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</p>		<p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented. The agreement with Corporate Improvement Group for Data Quality to be covered in Key Issues Exchange process for relevant staff to identify any development needs and for it to be reflected in Data Quality Policy was completed in March 2009. The Data Quality Policy refresh was embarked upon in March and completed in July 2009. It has been issued for consultation with PMG and the Audit Commission with the final version incorporating implemented actions from the Data Quality Action Plan reported to CIG on the 3rd February and will be made available on the Council's Intranet.</p> <p><u>R5</u> An assurance has been provided that recommendation R5 has been implemented. The development of a data quality workshop to provide guidance/support to relevant staff was completed in February 2009 and June 2009.</p> <p>The communicating of feedback from Performance Indicator reviews to Performance Management Group and Corporate Improvement Group was completed in January 2009.</p> <p><u>R6</u> An assurance has been provided that recommendation R6 has been implemented. Performance reports have been placed on the electronic members' library two weeks after the quarter end and a report was presented to the next available Cabinet meeting. This was completed in May 2009.</p> <p>The production of one performance report for each of the five revised Overview and Scrutiny Committees was completed from June / July 2009.</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>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>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>

AUDIT COMMISSION REPORTS ISSUED 2009/10

Wirral Council

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
1.	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. <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>	Bill Norman Director Law, HR & Asset Management	Awaiting assurance as to whether the recommendations have been implemented.

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			No	High			
					<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> <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>		

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			No	High			
					R7 (High) Increase awareness of the Whistleblowing Policy and reinforce assurances that reporting through this mechanism can be done without fear of reprisal.		
2.	June 2009	Governance Partnerships of	8	3	<u>R1 (High)</u> Establish a Corporate Framework for governing partnerships, including the following. <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. 	Bill Norman Director Law, HR & Asset Management	Awaiting assurance as to whether the recommendations have been implemented.

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
					<ul style="list-style-type: none"> • Developing appropriate reporting processes, including reporting to members, partners, service users and the wider public. • 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><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>		

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					<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. <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. <u>R8 (Medium)</u> 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.		
3.	August 2009	Performance Management Stage 1	-	-	No recommendations.	-	-

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			No	High			
4.	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. 	<p>Peter Molyneux Chief Accountant Finance</p> <p>Sam Hird, Asset Manager</p> <p>Mike Wilkinson, Service Manager</p>	<p><u>R1</u> Procedures are subject to annual review with updates made to closure of financial accounts procedure manuals and training updated.</p> <p><u>R2</u> New computerised asset management system introduced March 2010. Review undertaken. VPE asset information updated to include location and identification details. Infrastructure assets has seen further work undertaken 2009/10 in advance of expected national guidance is being issued. For Community Assets work has been undertaken by Wirral Museum Service and is ongoing. Asset Management is responsible for the Land and Buildings element of the Council's Corporate Asset Register. The information held on all land and buildings has been checked for accuracy and crossed referenced with Director of Finance, in the production of the Council's Financial Statements year ending 31st March 2010.</p> <p>Technical Services department is currently undertaking a procurement exercise for an integrated highway asset management system which it is intending to have in place by April 2011. This system requires an up to date inventory to enable its functionality. These systems will be able to contain the complete asset inventory for all items within the highway, street lighting, coastal and bridge areas. It will issue works orders make payments, update asset records and provide valuations and depreciations. As part of the procurement exercise there is an ongoing updating of the inventory, which will be complete before the system is commissioned. With regard to a current asset valuation we are engaged on a joint HAMP exercise with our LA Merseyside colleagues which will help us all produce a estimated valuation of the asset. Discussions are ongoing between the Audit Commission and Technical Services regarding the disposal element of the infrastructure assets recommendation.</p>

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					<ul style="list-style-type: none"> Community assets, including complete the cataloguing of community assets held in museums and art galleries and ensure that the asset register is subsequently updated <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> <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>	Colin Simpson , Curator of Museums & Jim Lester, Head of Cultural Services.	<p>Progress has been made against the cataloguing of assets. Oil paintings have been reviewed with the help of the Public Catalogue Foundation.</p> <p>Achieved Museums Accreditation in 2009. Work to be undertaken in 2010-11 includes a) purchase and install the required software to contain our entire documentation needs, including a facility to enable public availability of collection information, b) recruit a (temporary) member of staff to input and coordinate collection records. The draft Documentation Report suggested that the bulk of the backlog of collection data could be dealt with within a year, and is expected to be completed by March 2011.</p> <p>Director of Law, HR, Asset Management has been contacted to get him to use his influence to ensure Members complete the declarations. Contacts at party offices have also been used. Reminders are sent out as necessary.</p> <p><u>R4</u> R4 is a continuous ongoing process. The DASS gross budget for 2009-10 was £145m. The Council agreed budget efficiencies of £4m plus £2m bridged from 2008-09. Additionally, new demand from the increasing older population and young adults with complex needs moving from education presented a further financial pressure of £2.8m. These budget savings and the cost of the extra demand have largely been met in 2009-10 with the current projected overspend reported to Council being £2.5m (1.7% of the gross budget). The controllable outturn for DASS for 2009/10 was an overspend of £2.4m which represents 1.7% of the gross budget.</p> <p><u>R5</u> An assurance has been provided that R5 is a continuous ongoing process.</p>

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5.	September 2009	Improvement Through Better Financial Management	1	0	<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>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>R6</u> An assurance has been provided that R6 is a continuous ongoing process. The revised Corporate Procurement Strategy was approved by Cabinet on 4 February 2010 which identifies the relationship between Commissioning and Procurement. Following on from this, a Commissioning and Procurement Review has been undertaken and, proposals to corporately align Commissioning and Procurement activity across the Council, to optimise outcomes and ensure VFM, are under consideration.</p> <p><u>R7</u> An assurance has been provided that R7 is a continuous ongoing process.</p> <p><u>R1</u> An assurance has been provided that R1 is a continuous ongoing process. Combined performance and financial management workshop facilitated with the Audit Commission in November 2009.</p>

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			No	High				
6.	December 2009	Commissioning and Procurement Review	17	7	<p>(R1 High) Update the Corporate Procurement Strategy (CPS) to address the following.</p> <ul style="list-style-type: none"> • Create an action plan with milestones to drive the implementation of the strategy and provide the basis of subsequent performance monitoring. • Ensure procurement and commissioning are aligned to optimise outcomes for service users and deliver better VfM, and facilitate closer working between CPU and commissioning activity. • Map the CPS against the government's procurement agenda to ensure alignment. • Ensure there are robust performance measures for subsequent performance reporting, including delivery of sustainable outcomes and VfM. • Specify the requirements for reporting progress and responsibility for monitoring implementation of the CPS. • Require robust post contract evaluations to be undertaken, for contracts over a pre-determined value, to ensure envisaged benefits are delivered. <p>(R2 High) Clarify the role and authority of CPU regarding provision of advice and guidance to service areas.</p>	Corporate Manager	Procurement	<p>The revised Corporate Procurement Strategy was approved by Cabinet on 4 February 2010:</p> <p>R1 An assurance has been provided that this action has been implemented. The Key Priorities and Action Plan now show milestones dates for implementation and benefits reporting.</p> <p>An assurance has been provided that the implementation of this action is ongoing. A Commissioning and Procurement Review has been undertaken and, proposals to corporately align Commissioning and Procurement activity across the Council, to optimise outcomes and ensure VfM, are under consideration.</p> <p>An assurance has been provided that this action has been implemented. The revised Corporate Procurement Strategy has been aligned with the government's procurement agenda.</p> <p>An assurance has been provided that this action has been implemented. Performance measures have been implemented for all High Risk/ High Value projects.</p> <p>An assurance has been provided that this action has been implemented. Reporting requirements and process are clearly specified within the revised Corporate Procurement Strategy.</p> <p>An assurance has been provided that the implementation of this action is ongoing. A comprehensive guidance document is being produced by Corporate Procurement for use by officers to measure and report on project outcomes against perceived expected benefits.</p> <p>R2 An assurance has been provided that recommendation R2 has been implemented. A policy document, from the Director of Finance and endorsed by COMT, was circulated to all departments clearly defining Corporate Procurement and departmental responsibilities in December 2009.</p>

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					<p><u>(R3 High)</u> Clarify responsibility for creation and retention of contract documentation, pre and post contract award.</p> <p><u>(R4 Low)</u> Continue to embed sustainable procurement, alongside the development of equality and diversity within procurement procedures and practice.</p> <p><u>(R5 High)</u> Routinely monitor expenditure to ensure orders, wherever appropriate, are processed using the Oracle procurement system to ensure the benefits of using e-procurement are maximised across the Council, including schools.</p> <p><u>(R6 High)</u> Investigate and take relevant action, where appropriate, to address expenditure which has not been processed through the Oracle procurement system.</p> <p><u>(R7 High)</u> Establish targets for the utilisation of Oracle to form the basis of performance monitoring to help maximise the use of e-procurement.</p> <p><u>(R8 Medium)</u> Continue to develop benchmarking as a tool for improving procurement and basis of monitoring performance.</p>	Corporate Manager	Procurement	<p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented. All contract documentation will be centrally held by Corporate Procurement through the new electronic contracts management system 'Due North', which went live in December 2009.</p> <p><u>R4</u> An assurance has been provided that R4 is a continuous ongoing process. Equality and Diversity in contracts monitoring process commenced in January 2010.</p> <p><u>R5, R6, R7</u> – R5/R6/R7 are ongoing. As part of the Common Administrative Practices project (CAP) Corporate Procurement are changing process and procedures that will ensure that all appropriate procurement activity will be conducted through the Oracle system, this project will include the establishment of targets and will ensure that system efficiencies are optimised.</p> <p><u>R8</u> An assurance has been provided that recommendation R8 is ongoing. Benchmarking has already been initiated through the CIPFA / KPMG benchmarking club, The Merseyside Procurement Group are developing further options based on unit costs and procedures.</p>

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			No	High			
					<p><u>(R9 Medium)</u> Clarify the financial and other benefits of collaboration, including impact on the Council's procurement arrangements, including resources. This should be used to inform the CPS and to monitor progress and delivery of outcomes.</p> <p><u>(R10 Low)</u> Consider providing refresher training to users of the i-procurement system to ensure the full benefits of the system are utilised, in addition to reinforcing compliance with procedures.</p> <p><u>(R11 Low)</u> Provide relevant members with training regarding procurement.</p> <p><u>(R12 Medium)</u> Ensure the HESPE contract is routinely evaluated to ensure the financial and other benefits are delivered over the life of the contract. Ensure attention is given to the role of the client, in addition to the contractor, to ensure benefits are delivered.</p> <p><u>(R13 Medium)</u> Continue to develop risk management as part of the contract management arrangements for the HESPE contract, in particular risk associated with delivery of financial and other benefits.</p>	<p>Corporate Procurement Manager</p> <p>Corporate Procurement Manager</p> <p>Corporate Procurement Manager</p> <p>Head of Streetscene and Waste Services</p> <p>Head of Streetscene and Waste Services</p>	<p><u>R9</u> An assurance has been provided that recommendation R9 is underway. In progress as above, the Forward Plan of contracts is under review within the Merseyside Procurement Group to measure future input requirements and impact on staff resources.</p> <p><u>R10</u> An assurance has been provided that recommendation R10 is an ongoing process. A schedule of refresher training commenced in January 2010, and will continue as required by users.</p> <p><u>R11</u> An assurance has been provided that recommendation R11 is ongoing. As part of Corporate Procurements roles and responsibilities agenda a series of Workshops and Roadshows have been scheduled which will include Member participation.</p> <p><u>R12</u> An assurance has been provided that recommendation R12 is ongoing. Existing Benefits Realisation Plan to be evaluated by end June 2010. This covers a qualitative and quantitative assessment. Annual report to Cabinet will include a summary of review.</p> <p><u>R13</u> An assurance has been provided that recommendation R13 is ongoing. Risk register still in operation, detailing risks and potential costs to contract. Risks reviewed at regular Project Board meetings.</p>

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					<p><u>(R14 Medium)</u> Ensure the performance management arrangements for the HESPE contract are fully implemented.</p> <p><u>(R15 High)</u> Strengthen the governance arrangements relevant to procurement activity and ensure compliance, in particular clarify roles and ensure full compliance with policies and procedures.</p> <p><u>(R16 Medium)</u> Ensure all relevant contracts make provision for performance measures to subsequently monitor the delivery of outcomes. This should include outcomes for service users in addition to financial savings in order to demonstrate VfM, while meeting wider social, economic and environmental objectives.</p> <p><u>(R17 Medium)</u> Review the delivery of financial and other outcomes resulting from the current Assistive Technology contract.</p>	<p>Head of Streetscene and Waste Services</p> <p>Director of Technical Services/Corporate Procurement Manager</p> <p>Mal Price Principal Manager Quality Assurance and Customer Care</p> <p>Corporate Procurement Manager</p> <p>Mike Fowler, Head of Branch, Finance and Performance</p>	<p><u>R14</u> An assurance has been provided that recommendation R14 has been implemented. Performance Management Framework now fully implemented. Regular performance reports to Project Team and Board meetings.</p> <p><u>R15</u> An assurance has been provided that recommendation R15 is ongoing. As part of Corporate Procurement's roles and responsibilities agenda a series of Workshops and Roadshows have been scheduled for the coming year. All tender activity is now processed through the central sourcing system, Due North, by Corporate Procurement ensuring compliance with policies and procedures.</p> <p><u>R16</u> An assurance has been provided that recommendation R16 is ongoing. A comprehensive guidance document is being produced by Corporate Procurement for use by officers to measure and report on project outcomes against perceived expected benefits. A Community Benefits in Contracts Strategy is at present being written by Corporate Procurement, this will include a monitoring procedure.</p> <p><u>R17</u> An assurance has been provided that recommendation R17 is an ongoing process. A project evaluation agreement is being prepared with NHS Wirral Informatics Service which will ensure outcomes for people who use services are measured as well as the cost avoidance and cashable efficiencies attributable to the application of assistive technology. This will be used to inform the Council and NHS Wirral of future Invest to Save opportunities.</p>

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7.	December 2009	Annual Audit Letter	0	0	-	-	Report is for information only.
8.	December 2009	Grant Claims and Returns	4	0	<p><u>(R1 Medium)</u> Ensure that the control environment for all claims and returns is robust and that this is adequately demonstrated when the claim or return is submitted for certification.</p> <p><u>(R2 Medium)</u> Ensure all expenditure included in the claims and returns is eligible under the terms and conditions specified by the grant paying body.</p> <p><u>(R3 Medium)</u> Ensure consistently strong internal quality assurance processes and coordination arrangements.</p> <p><u>(R4 Medium)</u> Ensure working papers provided are consistently of good quality and provide a clear audit trail between the amounts in the claim or return and supporting financial documentation.</p>	<p>Grants Coordinator/ Project Manager</p> <p>Grants Coordinator/ Claim Compiler</p> <p>Grants Coordinator</p> <p>Claim Compiler/Grants Coordinator</p>	<p><u>R1</u> An assurance has been provided that recommendation R1 has been implemented. Review process demonstrated through Control environment check sheet and completion checklist, this ensure review by Claim compilers and Grant Co-ordinator.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 has been implemented. Certificate instructions to be included on claims file. Grant Application and terms to be included on file. These documents are to be read and understood by project managers and claim compilers to ensure the terms are met and not breached.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 has been implemented. Grants Manual comprehensively updated to include new procedures for 2008/09. This was circulated to all claim compilers and Project Managers. Review of claims undertaken by claim co-ordinator before submission.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented. Training provided to Claim Compilers and Project Officers. Check lists introduced to ensure working papers are trailed to ledger.</p>

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9.	January 2010	Audit Commission review of Internal Audit	12	2	<p><u>(R1 Medium)</u> Strengthen the independence of Internal Audit</p> <ul style="list-style-type: none"> Review the structure of the Internal Audit department and in particular management and reporting lines and ensure it is shown on the Council's organisation chart. Consider the results of the IA survey in relation to independence. <p><u>(R2 Medium)</u> Strengthen arrangements for ensuring ethical standards are met</p> <ul style="list-style-type: none"> Consider the results of the survey in respect of improving trust and confidence. Improve Internal Audit knowledge of; <ul style="list-style-type: none"> The organisation's aims objectives, risks and governance arrangements. The purpose, risks and issues of the service area. <p><u>(R3 Medium)</u> Carry out an annual review of the effectiveness of the Audit and Risk Management Committee to demonstrate how it has strengthened the Council's control environment.</p> <p><u>(R4 High)</u> Review the organisational structure and staffing of Internal Audit to ensure that it is at an appropriate level to give a safe opinion to management and members on the control environment.</p>	<p>Deputy Auditor Chief Internal</p> <p>Deputy Auditor Chief Internal</p> <p>Deputy Auditor Chief Internal</p> <p>Deputy Auditor Chief Internal</p>	<p><u>R1</u> An assurance has been provided that R1 has been implemented.</p> <p><u>R2</u> An assurance has been provided that R2 has been implemented.</p> <p><u>R3</u> An assurance has been provided that R3 will be implemented by 30/06/2010.</p> <p><u>R4</u> An assurance has been provided that R4 has been implemented.</p>

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			No	High					
					<p><u>(R5 Medium)</u> Review the factors that may be hindering the recruitment and retention of appropriate staff.</p> <p><u>(R6 High)</u> The CIA should strengthen the approach to determining the strategy and risk based planning to focus on including work in the plan to ensure he can demonstrate how he meets his responsibility to provide a safe opinion to the organisation on the control environment. The planning process should take account of:</p> <ul style="list-style-type: none"> • the adequacy and outcomes of the organisation's risk management. • performance management and other assurance processes. • Internal Audit's independent risk assessment. • stakeholders views - they should be consulted on the draft plan - but should not determine it. • the resources required to deliver the strategy and plan. The Plan should differentiate between assurance and other work. <p><u>(R7 Low)</u> Ensure key issues are consistently brought to the attention of the relevant manager during assignments to enable them to take corrective action and to avoid any surprises at the end of the audit.</p> <p><u>(R8 Low)</u> Spread good practice with regard to testing schedules, such as those used in the "payroll procedures" file.</p>	Deputy Auditor	Chief	Internal	<p><u>R5</u> An assurance has been provided that R5 will be implemented by 30/06/2010.</p> <p><u>R6</u> An assurance has been provided that R6 has been implemented.</p> <p><u>R7</u> An assurance has been provided that R7 has been implemented.</p> <p><u>R8</u> An assurance has been provided that R8 has been implemented</p>

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					<p><u>(R9 Medium)</u> Consider what training is required to improve auditor consideration of evidence, audit skills and judgement.</p> <p><u>(R10 Medium)</u> Review the format of and information contained in the Annual Report to clearly show the actual work completed against the planned work, differentiate between assurance and other work and how quality targets have been met.</p> <p><u>(R11 Medium)</u> Ensure all reports are quality assured before being finalised and reported to Members.</p> <p><u>(R12 Medium)</u> Ensure adequate supervision and review of all work.</p>	<p>Deputy Chief Internal Auditor</p> <p>Deputy Chief Internal Auditor</p> <p>Deputy Chief Internal Auditor</p> <p>Deputy Chief Internal Auditor</p>	<p><u>R9</u> An assurance has been provided that R9 has been implemented.</p> <p><u>R10</u> An assurance has been provided that R10 has been implemented.</p> <p><u>R11</u> An assurance has been provided that R11 has been implemented.</p> <p><u>R12</u> An assurance has been provided that R12 has been implemented.</p>
10.	January 2010	Data Quality Spot Checks	1	0	<p><u>(R1 Medium)</u> Improve data quality and ensure that individual claimants receive the correct benefit:</p> <ul style="list-style-type: none"> • continue to quantify the results from QA testing, consider the reasons for errors and the impact, including on claimants; • monitor performance over time; and • identify and implement appropriate training and other corrective action. 	Housing Benefits Operational Manager	<p><u>R1</u> An assurance has been provided that the implementation of this recommendation is not necessary as the recommendation made reflects current embedded practice.</p>

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11.	January 2010	Audit Opinion Plan	-	-	-	-	Report is for information only.
12.	January 2010	Use of Resources Plan	-	-	-	-	Report is for information only.
13.	March 2010	Certification of Claims and Returns	11	3	<p><u>(R1 Medium)</u> Investigate and address for future years the reasons for amendments to the claim having to be made by the Council after submission of the claim to DWP and for audit.</p> <p><u>(R2 Low)</u> Liaise with the software supplier to investigate and resolve the difference between:</p> <ul style="list-style-type: none"> the headline cell and the reconciliation cell the amount awarded and the amount paid to claimants. <p><u>(R3 Low)</u> Ensure that the information contained in the asset register satisfies the requirements of the DCSF in respect of the Sure Start, Early Years and Childcare grant.</p>	<p>Housing Benefit Manager</p> <p>Housing Benefit Manager</p> <p>Financial Grant Co-ordinator</p>	<p><u>R1</u> An assurance has been provided that recommendation R1 is ongoing. There is insufficient time from the date the subsidy reports are produced and the deadline for submitting the claim to analyse in any significant depth the expenditure cells to ensure subsidy is maximized. This is realistically achieved once the claim has been sent and this is done. An analysis is then undertaken on underlying reasons for changes to rectify in following years. To continue to look at whether this is capable of being done in this time slot.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 is ongoing. The software supplier strives to ensure that relevant transactions are included in the calculation of both the headline cell and the in year reconciliation cells. Discrepancies between these, the amount awarded and the amount paid are not always easily identifiable and the level of further investigation and resources employed depend on the significance of the value of any such discrepancies. To continue to work to supply to minimise these along with the other 100+ local authority users of this system.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 is ongoing. Asset registers are a condition of the grant and it is the responsibility of each Children's Centre to ensure that any assets are recorded over a certain value. Following the Audit it was decided that a more coordinated approach was needed to ensure that the correct information is being recorded. Devised two spreadsheets for each Centre one sheet to cover official assets as described in the Memorandum of Grant and the second sheet acts as an Inventory List to record items of worth but which are not classified as an asset. The section have asked that these spreadsheets be returned by the end of May 2010 – these will then be kept on file and resent by the individual centres if there are any additional purchases to be logged throughout the year.</p>

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					<p>(R4 Medium)</p> <p>Review the year end process followed for the production of the Sure Start, Early Years and Childcare grant claim to allow submission to the DCSF and audit by the specified deadline.</p>	Financial Grant Co-ordinator	<p>R4</p> <p>An assurance has been provided that recommendation R4 is ongoing. Unfortunately during 2008/09 Audit the final claim was submitted to the DCSF on time to meet the deadline, however, at this time the Annual Financial Statement should have also been returned to the nominated auditor. This was sent as part of the Audit preparation pack at a later date, which has been the process followed in previous financial years. The original plan for 2009/10 was that the paperwork would all be sent to Carl Gurnell (Grant Co-ordinator) for checking on Monday 24th May and then forwarded on to the Auditor by the deadline of Friday 28th May. Since this recommendation has been made an email has been circulated by DCSF (Peter Rooney – 12.04.10) which states:</p> <p>'In the 2009-10 MoG, you were required to complete and submit the AFS by 29 May 2010. Due to the introduction of the Achievement for All project, we have reviewed this timing and consequently extended the submission of the AFS. You are now required to submit your unaudited AFS to your appointed auditor by the end of July. Further details including the final AFS form to be completed will be sent to you in May.'</p> <p>As a team they have agreed to continue to work towards the original date, however, now have additional flexibility.</p>

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					<p><u>(R5 High)</u> Review and improve the arrangements in place to ensure completeness and accuracy of the information provided by external payroll providers for inclusion into the Teachers' Pension Return.</p> <p><u>(R6 Medium)</u> Confirm that for all teachers who are currently treated as having opted out of the Teachers' Pensions scheme there is sufficient documentation to demonstrate that the teacher has formally opted out.</p> <p><u>(R7 Medium)</u> Confirm and conclude on the decision whether or not backdating of membership is necessary in the case identified during testing of the Teachers' Pension return.</p> <p><u>(R8 High)</u> Amend Contract Standing Orders to include specific reference to the number of tenders that the Council expects to receive prior to the award of a contract and the process to follow in instances where only a single tender is received.</p> <p><u>(R9 High)</u> Ensure that a written report is submitted to Cabinet or other relevant regulatory committee to explain the contract overspend identified during our testing of the LRP grant claim.</p>	<p>Tax Compliance Manager</p> <p>Tax Compliance Manager</p> <p>Tax Compliance Manager</p> <p>Corporate Procurement Manager</p> <p>Economic Manager</p>	<p><u>R5/R6/R7</u> An assurance has been provided that this recommendation is ongoing. All five schools appear to have accepted the situation as well as the authority to request the additional information so it is hoped they will be fully cooperative. Looking at the Audit Commission qualification and deciding the best course of action agreed the Tax Compliance Manager was probably the best person to carry out these extra checks since he is aware of the tests the Audit Commission perform on the Authority payroll. Any resistance or problems with the schools are to be reported to Internal Audit but the signs so far point to a positive response.</p> <p><u>R8</u> An assurance has been provided that this recommendation is ongoing. A review of the Council's Standing Orders procedures is underway.</p> <p><u>R9</u> An assurance has been provided that recommendation R9 is ongoing. A report had been prepared but was awaiting completion of the scheme before a report was presented to Cabinet.</p>

Merseyside Pension Fund 2009/2010

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing Assurance	Comments
			No	High			
1.	September 2009	Annual Governance Report - MPF	4	1	<p><u>(R1 High)</u> Strengthen internal quality assurance to ensure errors in the accounts are minimised.</p> <p><u>(R2 Medium)</u> Members should ensure they comply with the process for making related party declarations.</p> <p><u>(R3 Medium)</u> Ensure audit trails are available to support year end balances.</p> <p><u>(R4 Medium)</u> Improve procedures within the pension fund to ensure compliance with the SORP aided by improved communication with other pension funds and government to ensure interpretation is clear and consistent.</p>	<p>Financial Controller MPF</p> <p>Financial Controller MPF</p> <p>Financial Controller MPF</p> <p>Financial Controller MPF</p>	<p><u>R1</u> An assurance has been provided that recommendation R1 is ongoing. MPF will close its 2009/2010 accounts using, for the first time, the Administering Authority's Oracle accounting platform, so new procedures have been identified and followed. This has improved the robustness of certain aspects of the closure of accounts programme, but, with any such change of this magnitude, has brought its own set of challenges, which will be subject to an Autumn internal review of performance.</p> <p><u>R2</u> An assurance has been provided that recommendation R2 will be implemented shortly. At the time of writing, a handful of declarations are outstanding, but are expected to be received prior to completion of the draft accounts.</p> <p><u>R3</u> An assurance has been provided that recommendation R3 is ongoing. The Fund continues to diversify, and remains heavily dependent upon the timely receipt of accurate information and evidence from an increasing number of external sources. The audit trail for a specific internal balance, identified as inadequate last year, has been strengthened.</p> <p><u>R4</u> An assurance has been provided that recommendation R4 has been implemented. This has been achieved. MPF helped frame an appropriate agenda and the Financial Controller of MPF chaired a meeting of The Audit Commission and 13 selected local authority pension funds, under the auspices of CIFPA. Although unable to attend the meeting, a senior representative from the Department of Communities and Local Government subsequently was able to clarify the two remaining outstanding issues. CIFPA subsequently released the outcomes in time to inform the closure of local authority pension fund accounts for 2009/2010.</p>
2.	December 2009	Audit Opinion Plan - MPF	0	0	-	-	Report is for information only.

