

APPENDIX I, Section A

**AUDIT COMMISSION REPORTS ISSUED 2010/11  
Wirral Council**

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing assurance	Comments
			No.	High			
1.	May 2010	Performance Management	4	4	<p><u>(R1 High)</u> Develop the Council's information management arrangements to help services monitor and manage improvements.</p> <p><u>(R2 High)</u> Review arrangements to ensure consistency of key strategic documents intended to support the delivery of the Corporate Plan to ensure that they are fully aligned to both the Corporate Plan and each other.</p> <p><u>(R3 High)</u> Develop arrangements to promote shared learning, both internally and externally.</p> <p><u>(R4 High)</u> Review the way that the Corporate Improvement Group (CIG) and Performance Management Group (PMG) function and contribute to the establishment of corporate performance management arrangements.</p>	<p>Head of ICT Head of Policy CIG</p> <p>CIG</p> <p>Head of HR/OD Head of Policy Head of Legal and Democratic Services</p> <p>CIG/PMG</p>	<p><u>R1</u> Management have provided adequate assurance that this recommendation has been implemented.</p> <p><u>R2</u> Management have provided adequate assurance that this recommendation has been implemented.</p> <p><u>R3</u> Management have provided adequate assurance that this recommendation has been implemented.</p> <p><u>R4</u> Management have provided adequate assurance that this recommendation has been implemented.</p>
2.	July 2010	Managing Attendance	5	5	In-depth verification undertaken – see Appendix I, section C		
3.	September 2010	Annual Governance Report	8	2	<p><u>(R1 Medium)</u> Ensure that all working papers used by the Council to prepare the accounts are presented at the start of the audit and queries are responded to promptly.</p>	<p>J Spick Chief Accountant Finance</p>	<p><u>R1</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented. The section is aiming to have all working papers available at the start of the audit. Financial Services are currently (May 2011) working on the closedown of the accounts and working papers will be produced upon completion.</p>

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Ref	Date of Final Issue	Report Title	Recs No.	High	Recommendations	Officer Providing assurance	Comments
					<p><u>(R2 Medium)</u> Strengthen quality assurance of the accounts to ensure that errors are minimised.</p>	J Spick Chief Accountant Finance	<p><u>R2</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented. The main quality assurance will take place in June when the draft accounts and supporting working papers are available. Quality Assurance of the accounts will be worked through e.g. of the draft Statement of Accounts, Reserves and Provisions, Working papers.</p>
					<p><u>(R3 High)</u> Improve and evidence internal controls around fixed assets - within departments, in finance and with the Valuer</p> <ul style="list-style-type: none"> <li>• clarify and formally agree respective roles and responsibilities between departments, finance and the Valuer;</li> <li>• review and enhance capital accounting processes and procedures to ensure that all key controls are in place including to prove existence, ownership and valuation for all classes of assets;</li> <li>• ensure that key controls operate effectively throughout the year - for example, ensure all appropriate reconciliations are completed;</li> <li>• improve and evidence management supervision and review of capital accounting entries to ensure accuracy and reasonableness, for example, depreciation, revaluations, changes in classification and reconciliations; and</li> <li>• ensure processes maximise the assurance received from the Valuer and consider what assurance management requires in respect of expenditure capitalised during the year that is not currently on the Valuer's certificate.</li> </ul>	<p>R Huyton Group Accountant Finance</p> <p>S Hird Asset Manager Law, HR &amp; Asset Management</p>	<p><u>R3</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented. Updated conditions of engagement have been produced. Formal reconciliation documents will be produced by the end of June reconciling RAM, ORACLE and valuers asset register. Initial responsibility for producing the accounting entries lies with the Senior Accountant (Co-ordination). This will be reviewed by a line manager and subsequently by the Chief Accountant. Document will be signed to state that this process has been undertaken. Group Accountants regularly monitor expenditure charged to capital during the year to ensure that the definition of capital expenditure is complied with.</p>
					<p><u>(R4 Medium)</u> Complete the input of information onto the new asset register:</p> <ul style="list-style-type: none"> <li>• vehicles, plant and equipment: ensure all assets can be identified individually and relevant information is recorded, for example, information on location of the asset to ensure that existence can be tested and disposals identified and accounted for appropriately in the accounts;</li> <li>• land and buildings: ensure the information in the asset register is complete, including for PFI</li> </ul>	R Huyton Group Accountant Finance	<p><u>R4</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented and is ongoing. The transport division have been contacted for details of vehicle locations. A spreadsheet is being maintained and will be downloaded into RAM at the year end. To an extent component accounting is already being undertaken i.e. in respect of</p>

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					<p>assets recognised on the balance sheet in 2009/10 and that it satisfies the developing requirements of financial reporting standards, for example in respect of component accounting; and</p> <ul style="list-style-type: none"> <li>• community assets: complete the cataloguing of community assets held in museums and art galleries and ensure that the asset register is subsequently updated.</li> </ul>		PFI. Information has already been obtained from Quantity Surveyors for those assets that will be subject to componentisation in 2010-11. RAM is already set up to cater for new IAS asset classifications.
					<p><u>(R5 Medium)</u> Ensure that the proposed new Highways Asset Management System satisfies the developing Requirements of financial reporting standards.</p>	<p>M Smith Head of Service Technical Services</p> <p>Gavin Shaw Group Accountant Finance</p>	<p><u>R5</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented. Procurement of a Highways Asset Management System proceeded to tender stage in 2010 and included a comprehensive specification which included the functionality to run current valuation and maintenance spend reports by CIPFA asset valuation classification and to be fully developed to meet the requirements of the 2010 CIPFA code of practice on local authority accounting. The exercise proved that such a system does not at present provide value for money and was not affordable in the context of neither the pre-tender estimate nor the funding available. An alternative strategy, based on development of the disparate and bespoke existing systems, will be prepared in 2011/12 and will be scoped to ensure that the same financial requirements can be achieved.</p>
					<p><u>(R6 High)</u> Review the governance issues arising in the year and consider amending the Annual Governance Statement to:</p> <ul style="list-style-type: none"> <li>• acknowledge any significant issues, provide a plan to address weaknesses and ensure continuous improvement of the system is in place;</li> <li>• ensure that arrangements for the governance framework included in the AGS are relevant to the year of account; and</li> <li>• include an opinion on whether the governance</li> </ul>	<p>D Taylor-Smith Deputy Director of Finance</p>	<p><u>R6</u> Management have provided an adequate assurance that this recommendation has been implemented and was reported to this Committee on 28 September 2010.</p>

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					arrangements (with the exception of any key areas identified) have been operating effectively during the year.		
					<u>(R7 Medium)</u> Review how the accounts are produced from the ledger to minimise the need for off ledger and other manual adjustments	R Huyton Group Accountant Finance	<u>R7</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented. The manual adjustments that are made via spreadsheet to move the ORACLE balance sheet to that for the Statement of Accounts, discussions have already taken place with Group accountant (Co-ordination) and the Chief accountants to discuss the feasibility of inputting journal instead. To date it's been agreed that this can be done for IAS 19 amendments (the most significant issue) and lease liability entries. Other areas are currently being considered.
					<u>(R8 Low)</u> Review the allocation basis of overheads to ensure that costs are more accurately apportioned in the I&E account.	R Huyton Group Accountant Finance	<u>R8</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented and is to be reviewed when revenue accounts are closed later in May.
4.	September 2010	Procurement – Follow up of PIDA disclosure	2	1	<u>(R1 High)</u> Strengthen procurement and general governance policies and procedures to ensure the Council promotes the right culture, the risk and incidence of external challenge is managed and the benefits of procurement initiatives are not put at risk. <ul style="list-style-type: none"> <li>• Use the 'Lessons Learnt' from this review (Appendix 2) to form an action plan to keep members informed of progress and ensure actions are implemented.</li> <li>• Ensure compliance testing is carried out and reported throughout the exercise.</li> </ul>		<u>R1</u> Management have provided an adequate assurance that this recommendation has been implemented. A 'Lessons Learnt' Action Plan has been developed covering the Council's ongoing Parks & Countryside Services Procurement Exercise (PACSPE) and wider cross-Council actions. Progress on this was reported to the Audit & Risk Management Committee in September 2010 and is regularly monitored and reviewed by the Executive Management Team on a quarterly basis. Compliance testing is being undertaken throughout PACSPE supported by use of the OGC 'Gateway' process to ensure a controlled project management environment.
					<u>(R2 Medium)</u> Consider the adequacy of the Whistleblowing procedures and how well it is complied with to ensure that individuals can have confidence that	Bill Norman Director Law, HR & Asset Management.	<u>R2</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented.

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					they will be safeguarded and issues will be fully investigated and lessons learnt.		The Whistleblowing Policy is currently being reviewed to ensure it meets the Councils requirements, is up to date and fit for purpose. Preliminary work has started and this the requirement for a revised policy has been strengthened by the recommendations contained in an external report, (Cabinet 14 April, Agenda Item 378 refers) A revised policy and supporting guidance will be produced and consultation with the trade unions will take place. It is estimated that the revised Policy will be taken to Employment and Appointments Committee in September 2011.
5.	September 2010	Certification of claims and returns – annual report	6	1	<p><u>(R1 Low)</u> Review the amendments made to the 2009/10 housing and council tax benefits subsidy claim and consider what action can be taken to prevent reoccurrence; in particular in respect of the amendments required for backdated benefit cases.</p>	Head of Revenues, Benefits, and Customer Services	<p><u>R1</u> Management have provided an adequate assurance that recommendation R1 has been implemented. The bulk of the errors found were due to misclassification rather than incorrect application of the regulations .The extrapolated value of amendments was in the region of 3% of the cell total and housing benefits are satisfied this is very low risk in terms of the overall value of the claim. Full checks will continue to be undertaken.</p>
					<p><u>(R2 Medium)</u> Liaise with the software supplier to investigate and resolve the difference between:</p> <ul style="list-style-type: none"> <li>• The headline cell and the reconciliation cell; and</li> <li>• The amount awarded and the amount paid to claimants.</li> </ul>	Head of Revenues, Benefits, and Customer Services	<p><u>R2</u> Management have provided an adequate assurance that recommendation R2 has been implemented. Work was undertaken to identify the discrepancies but this was not audited prior to the claim being signed off. Following that work being audited, the difference was reduced from the amount in the Qualification Letter (£20,239) to just £256.</p>
					<p><u>(R3 Medium)</u> Ensure that capital expenditure funded by Sure Start, Early Years and Childcare grant meet the definition for capitalisation as set out by the DCSF.</p>	Strategic Service Manager – Resources and Financial Grant Co-ordinator	<p><u>R3</u> Management have provided an adequate assurance that recommendation R3 has been implemented. Six sample files were scanned and sent through to the DfE by the Financial Grants Co-ordinator. The DfE has confirmed that they are 'content' with the evidence</p>

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					<p><u>(R4 Medium)</u> Ensure that asset records in respect of all assets funded by Sure Start, Early Years and Childcare grant meet the requirements of the DCSF.</p> <p><u>(R5 High)</u> Ensure that decisions taken in respect of contracts awarded are clearly documented and evidence retained.</p> <p><u>(R6 Low)</u> Review and continue to improve the quality assurance process to reduce the number of compilation errors present in claims submitted to audit; specifically in respect of regeneration claims.</p>	<p>Strategic Service Manager – Resources and Financial Grant Co-ordinator</p> <p>Strategic Service Manager – Resources and Financial Grant Co-ordinator</p> <p>Senior Accountant and Finance Manager</p>	<p>produced and that the claim would not be adjusted.</p> <p><u>R4</u> Management have provided an adequate assurance that recommendation R4 has been implemented in full. The Asset Register and Inventory have been reviewed and circulated to all Children’s Centres. This exercise has been completed in full.</p> <p><u>R5</u> Management have provided an adequate assurance that recommendation R5 has been implemented in full. All SSEYC Budget Holders are aware of the Council’s Financial Procedures in respect of procuring goods and services. A hard copy of the Financial Guidelines is held at each Centre and all staff have access to this document. The Financial Grants Co-ordinator has advised that all future goods/services ordered through the Dept in question must adhere with the Financial Guidelines.</p> <p><u>R6</u> Management have provided an adequate assurance that recommendation R6 is ongoing. The quality assurance review involved in grant claim co-ordination is an ongoing process. It was commented in the last Audit report that significant progress had been made in this area. Continuation of a strict review process is followed and implemented before the submission of any claim. This has resulted in the reduction of errors in claims and lead to a significant improvement with regards to time lines of submission.</p>

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Merseyside Pension Fund 2010/2011**

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			No.	High			
1.	September 2010	Annual Governance Report	5	2	<p><u>(R1 Medium)</u> Strengthen internal quality control to ensure errors in the financial statements are minimised.</p> <p><u>(R2 High)</u> Carry out regular reconciliations between the Pensions Payroll (AXISe) and the general ledger.</p> <p><u>(R3 Low)</u> Strengthen procedures to monitor timely receipt of employers' contributions and take action where appropriate.</p> <p><u>(R4 Medium)</u> The Pension Fund should review and improve arrangements for due diligence over annual investments valuation.</p> <p><u>(R5 High)</u> The Pension Fund should review the contractual arrangements with Capital Dynamics Ltd if they continue to place reliance upon the valuation of the private equity portfolio.</p>	<p>Financial Controller MPF</p> <p>Financial Controller MPF</p> <p>Financial Controller MPF</p> <p>Financial Controller MPF</p> <p>Head of MPF</p>	<p><u>R1</u> Management have provided an adequate assurance that this recommendation is ongoing. There are ongoing reviews of procedures to reflect changes of external asset managers and support services. Internal Compliance has provided independent reviews of internal procedures and documents.</p> <p><u>R2</u> Management have provided an adequate assurance that this recommendation has been implemented. Reconciliations across the spectrum of benefit payments have been introduced between Pensions Payroll and the general ledger.</p> <p><u>R3</u> Management have provided an adequate assurance that this recommendation has been implemented. Monitoring procedures have been improved. All employers have been reminded of the likelihood penalties for late payment to MPF of contributions.</p> <p><u>R4</u> Management have provided an adequate assurance that this recommendation has been implemented. This year particular attention has been given to the production of a comprehensive questionnaire aimed at gaining assurances for the valuation of hedge funds.</p> <p><u>R5</u> Management have provided an adequate assurance that this recommendation is in the process of being implemented. There has been a full review of the functions requested from Capital Dynamics. A revised contract is expected to be signed imminently, subject to final agreement over the small print.</p>

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**All Recommendations Implemented**

Ref	Date of Final Issue	Report Title	Recs	
			No.	High
1.	September 2006	Annual Governance Report	2	2
2.	December 2006	Working in Partnership: Health Improvement	6	5
3.	May 2007	Grant Claims and Returns	5	0
4.	September 2007	Annual Governance Report	3	2
5.	November 2007	Final Accounts Memorandum	11	6
6.	August 2008	Adult Social Services – Follow up of PIDA Disclosure	N/A	N/A
7.	September 2009	Improvement Through Better Financial Management	1	0
8.	September 2009	Annual Governance Report – MPF	4	1
9.	January 2010	Review of Internal Audit	12	2
10.	January 2010	Data Quality Spot Checks	1	0

IN-DEPTH VERIFICATION OF RECOMMENDATIONS

Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing assurance	Comments
			No.	High			
1.	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"> <li>• users that are, and are not, accessing services;</li> <li>• how the Council intends to achieve its aims and targets for further improving access and reducing the gap between users and non-users;</li> <li>• the wider implementation of customer relationship management across services;</li> <li>• access channels that will be supported, including emerging technologies; and</li> <li>• timescales for implementing resourced improvements over the short, medium and long-term.</li> </ul> <p><u>R2</u> Review the means of access across all services to ensure that opening times, access channels and outreach facilities meet users' needs and preferences.</p>	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. <b><u>R1 – Reviewed</u></b> A draft Customer Profiling Policy has been produced which forms part of the Customer Access Strategy. The Customer Services Annual Report was submitted to the Council Excellence Overview and Scrutiny Committee on 8 July 2010. This updated the Committee on the progress that has been made in response the Audit Commission recommendations.</p> <p><u>R2</u> An assurance has been provided that recommendation 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>

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					<p><b>R3</b> Strengthen the approach to accessibility and user-focus by ensuring that performance management frameworks include:</p> <ul style="list-style-type: none"> <li>• analysis of the access to, and standard of services experienced by, different groups and communities; and</li> <li>• indicators that measure the speed and quality of service responses against aims, objectives, service standards and targets that are publicised to users.</li> </ul>		<p><b>R2 – Reviewed</b> The findings of the Customer Focus Group were reported to the Council Excellence Overview and Scrutiny Committee on 21 September 2010. The Customer Services Annual Report was submitted to the Council Excellence Overview and Scrutiny Committee on 8 July 2010. This updated the Committee on the progress that has been made in response to the Audit Commission recommendations. Revenues, Benefits and Customer Services have recently been assessed and granted the Customer Service Excellence standard. <b>R3</b> 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. <b>R3 – Reviewed</b> The Customer Services Annual Report was submitted to the Council Excellence Overview and Scrutiny Committee on 8 July 2010. This updated the Committee on the progress that has been made in response to the Audit Commission recommendations.</p>
2.	July 2010	Managing Attendance	5	5	<p><b>(R1 High)</b> To strengthen the overall policy framework for managing attendance:</p> <ul style="list-style-type: none"> <li>• Consider and address the specific opportunities for improving the corporate policy raised by managers in our focus group sessions;</li> <li>• Ensure that the revised policy clarifies respective roles and responsibilities for managing attendance;</li> <li>• Where appropriate, supplement the corporate policy with additional local procedures which have been formally agreed with staff and their representatives; Take steps to ensure that a summary of the corporate policy and any supplementary procedures is made available to</li> </ul>	<p>Head of HR/OD  Head of HR/OD  Departmental Chief Officers</p>	<p>R1 An assurance has been provided that this recommendation has been implemented. <b>R1 Reviewed</b> – A number of sessions have been held and issues raised have been addressed when producing the new Attendance Management Policy. Copy of minutes obtained. Attendance Management Policy approved by the Employment &amp; Appointments Committee on 23.3.11. The policy clarifies relevant roles and responsibilities. Attendance Management has been discussed at a number of Chief Officer</p>

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				<p>and understood by all staff.</p> <ul style="list-style-type: none"> <li>Take steps to ensure that a summary of the corporate policy and any supplementary procedures is made available to and understood by all staff.</li> </ul>	Head of HR/OD and Departmental Chief Officers	<p>Management Team (COMT) meetings and recommendations made to improve local procedures. Copy of COMT minutes obtained. Also obtained Executive Team minutes from meeting with trade union.</p> <p>An E Learning module for Managers has now been launched and is available on the Wirral Intranet site. The launch was included in the April 2011 'One Brief' and will be included in the June 'One Council' newsletter. A further Managers Toolkit is to be launched in May 2011, initially available to Managers with ongoing issues and eventually to all Managers. This is to be presented at a Senior Manager Meeting due to be scheduled imminently.</p>
				<p><u>(R2 High)</u> Strengthen the approach to absence management training by, for example:</p> <ul style="list-style-type: none"> <li>making absence management training a mandatory requirement for all managers in the organisation;</li> <li>rolling out the corporate e-learning package on absence management and establish arrangements to ensure that all managers complete this;</li> <li>revising the approach to delivering absence management training across the Council to ensure that managers receive consistent messages concerning the corporate policy and detail of any supplementary procedures where it has been agreed that these need to be in place;</li> <li>taking steps to ensure that Directorates have arrangements for monitoring the take-up of absence management training delivered locally, and for following up any non attendance.</li> </ul>	<p>Head of HR/OD</p> <p>Head of HR/OD and Departmental Chief Officers</p> <p>Head of HR/OD and Departmental Chief Officers</p>	<p>R2 An assurance has been provided that this recommendation is in the process of being implemented.</p> <p><b><u>R2 Reviewed</u></b> - Attendance Management training is part of the Managers Toolkit which is available via the Wirral Intranet site and will be part of the presentation to Senior Managers as per R1.</p> <p>As in R1 the E Learning Module has been launched and staff made aware. An employees' package is due to be launched in May 2011.</p> <p>Training is part of the Corporate Management Toolkit which can be found on the Wirral Intranet site.</p> <p>Training records are now held centrally, evidence obtained. Any instance of non-attendance is to be reported to COMT and is to form part of the Senior Management presentation referred to in R1.</p>
				<p><u>(R3 High)</u> To improve levels of ongoing support for managers on absence management issues:</p> <ul style="list-style-type: none"> <li>work with Directorates to identify and address any opportunities where the roles of support or other staff within the Directorate could be further developed to deal with more routine enquiries relating to attendance issues;</li> <li>following on from this, draw up service level</li> </ul>	<p>Head of HR/OD and Departmental Chief Officers</p> <p>Head of HR/OD and</p>	<p>R3 An assurance has been provided that this recommendation is in the process of being implemented.</p> <p><b><u>R3 Reviewed</u></b> - The process has now been centralised. Weekly absence meetings are held with representatives from all departments to discuss the application of the new policy. Attendance Management</p>

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				<p>agreements which specify the respective roles and responsibilities of the Directorate and of corporate HR. These should be consistent with the roles and responsibilities set out in the corporate policy (R1).</p> <p><u>(R4 High)</u> To improve the use of management information on sickness absence:</p> <ul style="list-style-type: none"> <li>• consider how the new HR information system may be utilised to ensure that key aspects of the corporate absence policy (eg completion and timeliness of return to work interviews) are monitored and reported, both corporately and at a Directorate level;</li> <li>• following on from this, work with Directorates to ensure that there are no gaps or duplication in the information which is being collected and reported;</li> <li>• work with Directorates to ensure that, as part of their overall approach to performance management, they have arrangements which allow managers to routinely and collectively identify factors which may account for sickness absence figures and explore opportunities for improvement.</li> </ul>	<p>Departmental Chief Officers</p> <p>Head of HR/OD</p> <p>Head of HR/OD</p> <p>Head of HR/OD Head of Policy and Performance</p>	<p>Weekly meeting minutes obtained. As the process is centralised the need for service level agreements has been superseded. All return to work and review documents are now subject to a Quality Assurance process by HR. Any training issues for managers are identified and support given. Managers are signposted to the management toolkit accessible via the Wirral Intranet site.</p> <p>R4 An assurance has been provided that this recommendation is ongoing.</p> <p><b><u>R4 Reviewed</u></b> – HR and the payroll system team are meeting to discuss the implementation of the Attendance Management policy to ensure optimum use of the attendance management workstream functionality. This is to be rolled out from September onwards on a phased basis. The initial roll out may be a pilot.</p> <p>An evaluation of the arrangements in place will be made to ensure that no gaps or duplication in information is reported.</p>
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				<p><u>(R5 High)</u>          As part of work to strengthen the strategic approach to promoting staff welfare and wellbeing:          • review and rationalise services so that managers and staff are clear on the pathways of support which are available and know how to access these.</p>	<p>Head of HR/OD</p>	<p><u>R5</u> An assurance has been provided that this recommendation has been implemented.</p> <p><u>R5 Reviewed</u> – The Fit4Work Framework has now been launched and is available on the Wirral Intranet site. The Framework has six key themes with links to supporting information:</p> <ul style="list-style-type: none"> <li>▪ Health Body and Mind</li> <li>▪ Communication</li> <li>▪ Organisational Development/training</li> <li>▪ Attendance Management</li> <li>▪ Health &amp; Safety</li> <li>▪ Policy</li> </ul> <p>The site is still under review and further FAQs and guidance may be incorporated. Meetings have been held with the NHS as part of the Corporate Health Group – Minutes obtained.</p>
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**Recommendations Not Implemented**

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			No.	High			
1.	May 2006	Probity in Partnerships	9	6	<p><u>R1 (High)</u> Complete a comprehensive review of the Council's relationship with all external partners. Establish a register of partnerships, documenting the nature of the Council's relationship.</p> <p><u>R2 (High)</u> Assign responsibility for corporate co-ordination of partnership issues to one officer. (Implementation corporate guidance to remain responsibility of relevant chief officers).</p> <p><u>R3 (High)</u> Draw up corporate guidelines for entering into a partnership. This should include a risk analysis of partnership working.</p> <p><u>R4 (High)</u> Complete memorandum of agreements for SureStart partnerships as a matter of urgency.</p> <p><u>R5 (High)</u> Ensure memorandum of agreements is prepared for future partnerships before they begin operating.</p> <p><u>R6 (Medium)</u> Periodically clarify to partnership board members and partnership staff, the roles and responsibilities of partnership board members.</p> <p><u>R7 (Medium)</u> Periodically check partnerships comply with Wirral's governance requirements, - for example, standing orders, ethical frame work, and declaration of interests.</p> <p><u>R8 (High)</u> Ensure legal representation is available, as appropriate, to partnership board meetings.</p> <p><u>R9 (Medium)</u> Partnerships to ensure training requirements for all</p>	Bill Norman Director Law, HR & Asset Management.	<p><u>R1 – R9</u> These recommendations remain outstanding. An assurance has been given that they will be reviewed as part of a wider review drive by the implementation of the Bribery Act 2010 on 1 July 2011. The review will enable the risks and remedial actions to be updated to ensure that they are relevant and appropriate given the passage of time and the planned introduction of new legislation. It is anticipated that the review will be undertaken and completed by the end of September 2011.</p>

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					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.		
2.	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.</p> <ul style="list-style-type: none"> <li>• ensure that performance information is reported to the most relevant committee; and</li> <li>• that all committee have put in place work programme for the coming municipal year.</li> </ul> <p><u>R4 (High)</u> Continue to review the arrangements for Cabinet in order to further reduce the number of items considered. Including:</p> <ul style="list-style-type: none"> <li>• review the effectiveness of the virtual committee in reducing items taken to cabinet; and</li> <li>• monitor the impact of the new scheme of delegation in reducing the cabinets work load and explore the opportunity to extend the scheme further.</li> </ul> <p><u>R5 (Medium)</u></p>	Bill Norman Director Law, HR & Asset Management	<p><u>R1</u> This recommendation remains outstanding. As assurance has been given that a case management system is currently under review.</p> <p><u>R2</u> An assurance has been given that this recommendation has been implemented. The Member Training Steering Group has agreed and circulated proposals to provide a comprehensive programme of training to Members on a wide range of subject areas and skills development. The Council's scrutiny function is supported by Member Services and Committee Services officers as required to ensure the function is discharged.</p> <p><u>R3</u> This recommendation remains outstanding. An assurance has been given that a review of the Scrutiny Committee structure is likely to be fully considered following the implementation of the Localism Bill which is currently progressing through Parliament. The Bill is anticipated to receive Royal Assent at the end of 2011.</p> <p><u>R4</u> This recommendation will not be implemented due to the time elapsed since the issue of the report. It has now been superseded by the change in the Council's governance model in December 2009 to the 'strong leader model'.</p> <p><u>R5</u></p>

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Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing assurance	Comments
			No.	High			
					Review current performance indicators to ensure they enable members to understand the impact and value for money of the Council activities.		Awaiting an assurance that this recommendation has been implemented.
3.	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"> <li>• make allegations of misconduct by a member or an officer without fear of reprisal; and</li> <li>• be confident in the actions they should take as individuals if they become aware of such misconduct.</li> </ul> <p><u>R2 (Medium)</u> Raise the profile of the Standards Committee by:</p> <ul style="list-style-type: none"> <li>• developing a work programme and action plan;</li> <li>• undertaking an annual assessment of standards of conduct of Members and Officers and taking action as appropriate;</li> <li>• 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</li> <li>• communicating its work to a wider public.</li> </ul> <p><u>R3 (High)</u> Review the level of training for Members and Officers on the ethical agenda and:</p> <ul style="list-style-type: none"> <li>• 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</li> </ul>	Bill Norman Director Law, HR & Asset Management	<p><u>R1</u> An assurance has been given that this recommendation has been implemented. The Council promotes and makes available its policies and codes of conduct to all Members, Officers and the Public. The Council's Whistleblowing Policy makes it clear that any member or Officer of the Council can make allegations of misconduct without fear of reprisal. The Council's processes in addressing any allegation of misconduct seeks to ensure that all allegations are dealt with professionally, promptly and fairly to all concerned.</p> <p><u>R2</u> This recommendation will not be implemented due to the time elapsed since the issue of the report. It has now been superseded by the Localism Bill which seeks to allow Councils to introduce fundamental changes to the Standards Regime. The Bill is anticipated to receive Royal Assent by the end of 2011 and the dept feel it appropriate to consider issues concerning the Standards Regime once the Bill becomes an Act of Parliament.</p> <p><u>R3</u> This recommendation remains outstanding. An assurance has been given that a review of training in relation to the ethical agenda will be undertaken once the Localism Bill receives Royal Assent and Council decides what changes (if any) it wishes to make.</p>

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Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing assurance	Comments
			No.	High			
					<p>Committee and for officers; and</p> <ul style="list-style-type: none"> <li>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.</li> </ul>		
					<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> <p><u>R7 (High)</u> Increase awareness of the Whistleblowing Policy and reinforce assurances that reporting through this mechanism can be done without fear of reprisal.</p>		<p><u>R4</u> An assurance has been given that this recommendation has been implemented. The Council's ethical governance arrangements are detailed within the Council's Constitution and is readily available to all Members, Council Officers and the Public. The Council's Website provides full access to the Council's ethical governance arrangements.</p> <p><u>R5</u> An assurance has been given that this recommendation has been implemented. Training delivered by the Monitoring Officer on the Members' Code of Conduct specifically addresses this issue.</p> <p><u>R6</u> This recommendation remains outstanding. The results of the survey have yet to be fully considered. It is anticipated by the department that the results will be considered as part of possible changes that may be made pursuant to the Localism Bill receiving Royal Assent.</p> <p><u>R7</u> An assurance has been provided that this recommendation has been implemented. The Council's Whistleblowing Policy has been widely publicised within the Council and assurances given that any reporting under this Policy should be without fear or reprisal.</p>
4.	June 2009	Governance of Partnerships	8	3	<ul style="list-style-type: none"> <li>Roles and responsibilities of corporate and service based officers and councillors.</li> <li>Establishing effective links between Council departments particularly the Legal Department</li> </ul>		<p>implementation of the Bribery Act 2010 on 1 July 2011 and the Localism Bill currently proceeding through Parliament. This review will enable the risks and remedial actions to be updated to ensure that they are relevant and appropriate given the passage of</p>

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					<p>(governance), Finance Department (risk and financial accounting) and Corporate Services (corporate policy).</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• Policy and guidance for relevant officers, including those in service departments.</li> <li>• 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.</li> <li>• Review and challenge of partnerships to ensure value for money is achieved and risks are manageable.</li> <li>• Developing appropriate reporting processes, including reporting to members, partners, service users and the wider public.</li> <li>• 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.</li> </ul> <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"> <li>• Completeness of details of existing partnerships.</li> <li>• Accurate and up to date records including review of protocols and governing documents with partners.</li> <li>• Facility to enable drill down to supporting records, including risk assessment and accounting treatment.</li> </ul> <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>time and the planned/anticipated introduction of new legislation.</p> <p>The review will be undertaken and completed by the end of September 2011.</p> <p>See comment at R1.</p> <p>See comment at R1.</p> <p>See comment at R1.</p>

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Ref	Date of Final Issue	Report Title	Recs		Recommendations	Officer Providing assurance	Comments
			No.	High			
					<p><u>R5 (Medium)</u> Review whether the roles and responsibilities assigned by the previous Executive Board remain fit for purpose and establish clear corporate leadership.</p> <p><u>R6 (Medium)</u> Ensure the review of the governance arrangements for the LAA is completed in line with the requirements of the LAA Programme Board in June 2008.</p>		<p>See comment at R1.</p> <p>See comment at R1.</p>
					<p><u>R7 (Medium)</u> Ensure lead officers are clear about their responsibility for the risk assessment of partnerships for which they are accountable, taking advice from colleagues where appropriate.</p>		See comment at R1.
					<p><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.</p>		See comment at R1.
5	September 2009	Annual Governance Report	7	3	<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"> <li>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.</li> </ul>	Rob Clifford, Service Manager	<p>Management have provided an adequate assurance that this recommendation is planned for implementation. Procurement of Highways Asset Management System proceeded to tender stage in 2010. The procurement exercise proved that the system did not present value for money and was not affordable in the context of neither the pre tender estimate nor the funding available. An alternative strategy based on development of the disparate and bespoke existing systems, will be prepared in 2011/12.</p>
					<ul style="list-style-type: none"> <li>Community assets, including complete the cataloguing of community assets held in museums and art galleries and ensure that the asset register is subsequently updated.</li> </ul>	Colin Simpson, Curator of Museums	This recommendation has not been implemented. Management is awaiting approval of software by the IT Section.
					<p><u>R4 (High)</u> Ensure overspending in Adult Social Services is addressed.</p>	Lucy Jones, Service Manager	Management has provided an adequate assurance that this is an ongoing and actions continue to be taken to remain within budget.

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							Since this report there have been fundamental changes within the Departments management Structure and to the way services are delivered. Along with the rest of the Council we have undergone a budget consultation exercise and savings targets have been identified and applied to the DASS budget for 2011/12. These will continue to be monitored along with all budgets and reported to cabinet on a monthly basis.
					R6 (Medium) 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.	Ray Williams Corporate Procurement Manager	Management have provided adequate assurance 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. Corporate Procurement Strategy and the Development of an Outcome based Commissioning Framework approved by Cabinet 2 June 2011. Implementation 2011/12.
6	December 2009	Commissioning and Procurement Review	17	7	<b>R1 (High)</b> <b>Update the Corporate Procurement Strategy (CPS) to address the following:</b>		Management have provided adequate assurance that this is a continuous ongoing process. Corporate Procurement Strategy approved by Cabinet 2 June 2011. Implementation 2011/12.
					<ul style="list-style-type: none"> <li>Ensure procurement and commissioning are aligned to optimise outcomes for service users and deliver better VM, and facilitate closer working between CPU and commissioning activity.</li> </ul>	Ray Williams Corporate Procurement Manager	Management have provided adequate assurance that this is a continuous ongoing process. 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. Corporate Procurement Strategy and the Development of an Outcome based Commissioning Framework approved by Cabinet 2 June 2011. Implementation 2011/12.

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Ref	Date of Final Issue	Report Title	Recs No.	High	Recommendations	Officer Providing assurance	Comments
					(R4 Low) Continue to embed sustainable procurement, alongside the development of equality and diversity within procurement procedures and practice.	Ray Williams Corporate Procurement Manager	Management have provided adequate assurance that this is a continuous ongoing process. This is contained within the revised Corporate Procurement Strategy, implementation is ongoing.
					(R5 High) 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.	Ray Williams Corporate Procurement Manager	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. Project approved by the Change board, full implementation 2011/12.
					(R6 High) Investigate and take relevant action, where appropriate, to address expenditure which has not been processed through the Oracle procurement system.	Ray Williams Corporate Procurement Manager	See comment for R5
					(R7 High) Establish targets for the utilisation of Oracle to form the basis of performance monitoring to help maximise the use of e-procurement.	Ray Williams Corporate Procurement Manager	See comment for R5
					(R11 Low) Provide relevant members with training regarding procurement.	Ray Williams Corporate Procurement Manager	Management have provided adequate assurance that recommendation R11 is ongoing. As part of Corporate Procurement's roles and responsibilities agenda a series of Workshops and Roadshows have been scheduled which will include Member participation. Rescheduled to October 2011, completed by March 2012.
					(R15 High) Strengthen the governance arrangements relevant to procurement activity and ensure compliance, in particular clarify roles and ensure full compliance with policies and procedures.	Ray Williams Corporate Procurement Manager	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. Completed, contained within the revised Corporate Procurement Strategy approved by Cabinet 4 February 2010, and updated Corporate

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							Procurement Strategy approved by Cabinet 2 June 2011.

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					<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>Ray Williams            Corporate Procurement            Manager</p>	<p>Management have provided adequate assurance that this is a continuous ongoing process. Community Benefits in Contracts Strategy approved by Cabinet 4 November 2010 and implemented. Contained within the updated Corporate Procurement Strategy approved by Cabinet 2 June 2011.</p>
7	March 2010	Certification of Claims and Returns	11	3	<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>Ray Williams            Corporate Procurement            Manager</p>	<p>Management have provided adequate assurance that this is planned for implementation. This is to be included within the revised Contracts Procedure Rules to be presented to Cabinet for approval July 2011.</p>