

USE OF RESOURCES - KEY LINES OF ENQUIRY MILESTONES

Appendix 2

| No | KLOE Ref | Main action | Responsible Officer | Progress |
|------------------------------------|----------|--------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Target Date: June 2006 | | | | |
| 1 | 1.1.1 | Produce accounts for 2005/06 | HFAPM | Accounts produced on time |
| 2 | 4.2.1 | Statement on Internal Control (SIC) should be reported to audit committee | CD(IS) | SIC reported to Audit Committee |
| 3 | 4.2.4 | Action plans developed for any SIC areas of weakness | HFAPM | More work is needed on identifying and cross referencing to action plans |
| 4 | 4.2.7 | Produce procedure notes for Housing Rents and Council Tax | CD(ES) | Procedures manuals are up to date (Rents as at March 06, Council Tax due to be published shortly) |
| Target Date: July 2006 | | | | |
| 6 | 2.2.19 | Report planned savings and Gershon efficiencies with action plans to Senior Officers | HFAPM | reported to SMT June 2006 Report to Committee as part of Budget Strategy December 06 |
| Target Date: September 2006 | | | | |
| 7 | 2.2.6 | Introduce regular reporting of budget monitoring | HFAPM | First report to PFS&M 17 October to cover half year to end September |
| 8 | 2.2.7 | Non financial information reported alongside financial information | HFAPM & SMT | To be developed as part of Performance Management framework |
| 9 | 2.2.18 | Budget Monitoring should be predictive, focus on key areas and risk assessed | HFAPM | First report to PFS&M 17 October to cover half year to end September |
| 10 | 2.2.20 | Budget monitoring based on gross information rather than net | HFAPM | First report to PFS&M 17 October to cover half year to end September will cover individual budgets |
| 11 | 3.1.8 | Set targets for income collection and recovery and reported to Members | CD (ES) | Targets set for Council Tax and NNDR and reported as part of the Members Performance Report. Further work being carried out on other sources of income. |
| 12 | 4.2.7 | Document business critical systems, disaster recovery plan and contingency plans | Corp. Risk Gr. | Business Continuity Group set up July 2006 |
| 13 | 4.3.11 | Standards Committee to agree annual work programme | CD(IS) | Work Programme agreed - 6 July 2006 |
| 14 | 4.3.13 | Promote anti fraud culture | CD(ES) & HFAPM | The Authority will consider ways in which Members and senior officers can more visibly be seen to promote an anti-fraud culture. This could include speaking at team meetings, poster campaigns and more regular leaflets distributed with payslips |
| 15 | VFM 2 | Establish robust, systematic and comprehensive benchmarking of key areas | SMT | VFM Strategy to be developed |
| Target Date: October 2006 | | | | |
| 16 | 1.2.4 | Consultation on summary accounts | HFAPM | Draft accounts prepared |
| 17 | 2.1.20 | Pro Forma for new policies and capital developments | HFAPM | To be developed |
| 18 | 2.2.5 | Action plans for material variances of budget | SMT | to be developed as part of monthly budget monitoring |

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| 19 | 2.3.11 | Link performance indicators in Asset Management Plan to Corporate Objectives | CD(IS) | Local performance indicators revised to align with Corporate Objectives in terms of energy usage and office space. July 2006. |
| 20 | 2.3.12 | Revise pro forma for asset disposals | CD(IS) | Included as part of revised Asset Management Plan |
| 21 | 4.1.9 | Extend risk management training for Members | CPM | Included in Technical Skills strand of Members' training programme for 2006/07 (agreed by Standards Committee 18/4/06) |
| 22 | 4.2.15 | Audit Committee to determine its annual programme and wider governance issues | CD(IS) | Terms of reference include review of the adequacy of governance. The Work Programme for the committee will be agreed when the Audit Plan for 2007/08 is agreed. |
| 23 | VFM 3 | Establish a stand alone corporate plan as the primary driver of business and finance | CPM | Published June 06 |
| Target Date: November 2006 | | | | |
| 24 | 2.1.1 | Improve audit trail on how priorities link to budget | CPM & HFAPM | Will start from Visioning days organised for September |
| 25 | 2.1.10 | Cash Flow forecasts on regular basis | HFAPM | Draft provided by Sector |
| 26 | 2.1.15 | New Corporate Plan and service planning process | CPM | Corporate Plan published. Service plans being developed with drafts to be produced by end of September |
| 27 | 2.1.16 | New Corporate Plan and service planning process + other strategic plans | SMT | Corporate Plan published. Service plans being developed with drafts to be produced by end of September |
| 28 | 2.1.18 | Budgets linked to business and activity plans & risk assessed | HFAPM | Service Plans include identification of resources and risk assessment |
| 29 | 2.2.13 | New financial system with flexibility | HFAPM | Implementation underway with live date of November |
| 30 | 2.2.17 | Review process how budget variations are dealt with | HFAPM | Budget monitoring reports for committee being developed |
| 31 | 2.1.13 | Integrate business planning with financial planning | SMT | Further work is currently being carried out on developing the service planning arrangements to improve the linkages into the budget strategy process. |
| 32 | VFM 1 | Establish a comprehensive performance management framework | CPM & A&PRM | Draft Framework being developed |
| Target Date: February 2007 | | | | |
| 33 | 2.1.14 | Corporate Plan should drive medium term financial strategy | SMT | Published corporate plan includes identification of resources. Medium to longer term plans already identified in the Corporate Plan will be included in the MTFS |
| 34 | 2.1.17 | Medium Term Financial Strategy communicated to staff | HFAPM | After agreement by Council, a briefing paper will be produced. |

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| 35 | 2.1.19 | Regular reviews of Financial Management arrangements | HFAPM | The Financial Services team continually review the financial management arrangements for budget setting and monitoring, but more formal consideration of the Corporate Planning Process, Budget Strategy and documentation will be introduced to provide evidence of these reviews |
| 36 | 3.1.3 | Determine policy for all reserves | HFAPM | Being developed during current estimate process |
| 37 | 3.1.10 | Target level for reserves to reflect needs , risks and treasury management | HFAPM | Will be included as part of Budget Strategy report |
| 38 | VFM 4 | Systematic review of all areas to identify Gershon savings | HFAPM | Gershon Service Action Plan for 2007/08 in place |
| Target Date: March 2007 | | | | |
| 39 | 3.1.11 | The economics of debt recovery action. Determine levels for action | A&PRM | Included in review of Corporate Debt Policy |
| 40 | 4.1.3 | Review risk register and link to strategic aims and objectives | CPM | To be developed |
| Target Date: April 2007 | | | | |
| 41 | 4.3.14 | Increase Internal Audit resources on pro-active investigations and anti fraud work | HFAPM | Review of effectiveness of Internal Audit will identify requirements and this, together with the draft Audit Plan will be reported to Audit Committee in February 07 |
| Target Date: May 2007 | | | | |
| 42 | 2.2.12 | Review financial performance of partnerships | SMT | To be developed |
| 43 | 4.2.11 | Agreements in place for all partnerships | SMT | To be developed |
| 44 | VFM 5 | Review strategic fit and performance management of partnerships | CE | To be developed |
| Target Date: June 2007 | | | | |
| 45 | 1.1.9 | Full explanatory paper on final accounts | HFAPM | To be developed |
| 46 | 4.1.6 | Put in place annual reviews of risk management process and reported to Members | CPM | Report in April 2006. Next report due October 2006 |
| 47 | 4.1.7 | Include partnership risks in risk management approach | CPM | Partnership risk included in Risk Register but further information needed to identify, record, assess and apportion ownership of partnership risks. |
| 48 | 4.1.8 | Ensure that all staff have guidance and training on risk management | CPM | To be developed |
| 49 | 4.1.10 | Ensure regular reports to Members on Risk Management (audit committee) | CPM | Report in April 2006. Next report due October 2006 |
| 50 | 4.2.12 | Document the assurance framework and link to objectives, risks and controls | A & PRM | To be developed |
| 51 | 4.2.13 | Review assurance framework and agree with members detail for SIC | A & PRM | Assurance Framework agreed June 2006 will be reviewed in 2007 following external auditor's opinion on 05/06 accounts |
| 52 | 4.2.14 | Ensure Audit and Governance are in terms of reference for audit committee | CD(IS) | Terms of reference include Review of the adequacy of governance and risk management arrangements and internal control and internal/external audit. |
| Target Date: December 2007 | | | | |

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| 53 | 4.2.16 | Review all system documentation | SMT | Reviews undertaken as part of the audit process, but a formal system for annual reviews will be built into the SIC assurance framework |
| 54 | 4.3.10 | Remind staff of ethical, equality and diversity issues and promote values | CPM | To be developed as part of the Equalities and Diversity strategy |

Note:
Some of
the
actions
relate to
two or
more
specific
actions
on the
action
plan