

## 1. Action Plan

| No | Recommendation  | Grade  | Responsible Officer   | Action   | Date                               | Update 31 December 2003  |
|----|---|--------|---|--|------------------------------------|--|
| 1  | A Council wide budgetary control procedures manual should be produced and circulated to all budget holders.                   | High   | Head of Strategic Finance<br><br>Accounting Services Managers | This recommendation will be actioned as part of an overall review of budgetary monitoring. Council wide procedure should be supplemented by service-specific guidance to reflect the diversity of operations | 31 March 2004<br><br>31 March 2004 | Ongoing<br><br>Ongoing   |
| 5  | Consideration should be given to identifying year-end projected overspends on cost centre monitoring reports.                 | Medium | Sharon MacDonald  | This information will be included.   | 31 August 2003                     | Projected outturn information is detailed on monthly Trial Balance reports and reported to Departmental and Strategic Management Teams and in the reports that go to the SPC. It is not included on monthly variance reports to budget holders. There are 2 reasons for this. The first is to force budget holders to consider the Year to Date position and projected outturn thus identifying potential variances rather than simply accepting the previous projected outturn. The second is to reiterate to budget holders the approved budget within which they should be working. |
| 8  | Training events for budget holders should cover the completion of monitoring forms and the level/detail of response required. | Low    | Head of Strategic Services                                    | This recommendation is accepted and will be incorporated as part of an overall review of budget monitoring procedures.   | 31 March 2004                      | On-going   |

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| 17 | The basis and reasons for qualitative assessments of bids should be carefully recorded and retained. Standing Orders should clearly state this requirement. | Medium | Head of Democratic & Governance Services | This will be addressed in the new Standing Orders to be adopted by the Council.  | 31 October 2003            | It is intended that the Council's various revised regulatory schemes will come before the Council by the end of the financial year. |
| 18 | Capital investment control guidelines should be reviewed and revised.   | Medium | Per Internal Audit Reports               | This recommendation summarises a variety of action points identified in two in internal audit reports on capital contracts and contract tendering and vetting. Action plans have been completed for both audits and a responsible officer, action and implementation date agreed for each point. Internal audit will follow up this up in accordance with normal procedures. | Per Internal Audit Reports | Scheduled to be completed by February 2004  |
| 19 | Capital project management should be reviewed and consistent controls introduced.   | Medium | Per Internal Audit Reports               | As above   | Per Internal Audit Reports | Scheduled to be completed by February 2004  |
| 20 | Review dates should be set for key policies procedures and control framework documents. This includes Standing Orders and Financial Regulations.            | Medium | Director of Corporate Services           | Council will endorse a strategy of regular reviews   | 31 October 2003            | It is intended that the Council's various revised regulatory schemes will come before the Council by the end of the financial year. |
| 21 | A comprehensive IM&T Strategy should be prepared.   | Low    | Heads of Service                         | The Finance Department disappears as part of the Council-wide reorganisation. An IMT strategy for finance functions will be prepared following the reorganisation.   | 30 September 2004          | On-going  |