

Appendix 1 – Action Plan

Appendix A

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
8	R1 Improve qualitative processes to include robust officer review to ensure the accounts presented for audit are free from inconsistencies and casting errors.	3	Chief Finance Officer	Agreed	Additional checks will be integrated into final accounts procedures and identified separately in the final Accounts timetable.	31/03/09
8	R2 Review all disclosures and notes to the accounts to ensure compliance with recommended practice and clarify to the reader.	2	Chief Finance Officer	Agreed	A review of compliance with the CIPFA SORP for 2008/09 will be identified separately in the Final Accounts Timetable.	31/05/09
8	R3 Strengthen controls over the authorisation of journals and consider senior office review of journals over a specified amount.	2	Chief Finance Officer	Agreed	Year end journal authorisations will be set out in the final accounts procedure notes. An agreed specified amount for senior officer review will be agreed with the District Auditor prior to the start of the final accounts process.	31/03/09
11	R4 Ensure that weaknesses in arrangements to secure economy, efficiency and effectiveness in its use of resources are put in place.	3	Strategic Management Board/Chief Finance Officer	Agreed	Strategic Management Board will be considering a draft action plan to be produced by the Chief Finance Officer by the end of November 2008.	31/01/09