

**FINAL REPORTS ISSUED 2010/11 AUDIT PLAN 16 January 2011 to 10 June 2011**

ref	Audit	Risk	Allocated Days	Final Report Issued	Days Taken	Recommendations Made					Audit Opinion	latest implementation date	follow up due
						No.	Risk Level						
						total	4	3	2	1			
cor05	Contracts & Procurement	3	10	01/03/11	8	4	1	1	2	0	adequate	31/12/11	31/01/12
cor06	Asset Management	4	10	01/03/11	2	3	2	1	0	0	limited	01/04/12	01/05/12
op11	Housing Benefits	4	10	11/02/11	11	1	0	0	1	0	adequate	31/03/11	30/04/11
op13	Housing Rents	4	10	14/03/11	9	0	0	0	0	0	substantial	n/a	n/a
op14	Community Safety - (provisionally deferred to 2011/12, audited 2010/11)	2	10	24/01/11	9	1	0	0	1	0	substantial	28/02/11	28/03/11
op15	Payroll, Allowances & Expenses	4	10	21/04/11	8	3	0	1	2	0	adequate	31/12/11	31/01/12
op17	Housing Responsive Maintenance	3	15	28/01/11	28	5	0	2	3	0	adequate	30/06/11	30/07/11
op18	Disabled Facilities Grants (provisionally deferred to 2011/12, audited 2010/11)	1	10	25/03/11	7	0	0	0	0	0	substantial	n/a	n/a
						<b>17</b>	<b>3</b>	<b>5</b>	<b>9</b>	<b>0</b>			

**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2011 to 10 June 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
cor05	Contracts & Procurement	3.1	Recommendation that priority is given to ensuring that the Corporate Procurement Strategy is revised as planned and that adequate resources are made available to ensure implementation of its actions within the timetable defined in it	4	Agreed	Assistant Chief Executive – Finance	A revised procurement strategy will be presented to the F&A Committee on 24 March. The Procurement Manager has sufficient capacity to implement the Action Plan. We have Improvement East funding to obtain additional capacity if required.	March 2011
	Contracts & Procurement	3.2	Recommend that a) adequate resources are in place to allow for the completion of a Contracts Register which will provided a reliable, complete and accurate record of all contracts and major agreements the Council has with its suppliers and that all contracts, and b) all major agreements and supporting documentation (with the possible exception of specific Legal contracts and Housing Services Contracts) should be held in a central depository by the	3	Agreed	Assistant Chief Executive – Finance	This work is in progress and will be completed by the Procurement Manager in 2011. There is a need to focus attention on the more significant contracts.	December 2011

**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2011 to 10 June 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			Procurement Manager					
cor06	Asset Management	3.1	Recommend that controls are in place to ensure Braintree DC work is completed by agreed deadlines to allow presentation of revised Asset Management Plan to Finance & Admin Committee 24 March 2011	4	Agreed	Assistant Chief Executive – Finance	Draft asset management plan received 21 February. As of 1 March we are on course for final version to be received by SMB on 9 March ahead of F&A Committee on 24 March.	24 March 2011
	Asset Management	3.2	Recommend that immediate steps are taken to ensure that there are adequate resources are in place for 2011/12 to ensure the implementation of the revised Asset Management Plan actions	4	Agreed	Assistant Chief Executive – Finance	Meeting being held with Braintree Asset Management officers on 3 March 2011 to agree basis on which consultancy support for AMP implementation will be provided.	31 March 2011
	Asset Management	3.3	Recommend that consideration be given to the introduction of a Corporate Repairs & Renewals budget replacing individual service budgets, of which an integral part of the would be a comprehensive register of all non-property assets such as IT equipment, Plant, Vehicles	3	Agreed	Assistant Chief Executive – Finance	It is intended that a corporate repairs & renewals budget will be in place for the 2012/13 budget. This is subject to identifying who the budget holder will be.	1 April 2012

**RISK LEVEL 3 & 4 RECOMMENDATIONS** **16 January 2011 to 10 June 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
			etc.					
op15	Payroll, Allowances & Expenses	3.1	Recommend that : a) following the successful trialling of the Envoy system, it should be rolled out to all staff with immediate effect and that a programme and timetable for the change over to use of Envoy is drafted and implemented as soon as possible; b) further report options are identified and discussed with Bedford Borough Council to provide for a system of sample checking of expense claims to be created and implemented; c) until the staff rollout has been completed and in the absence of any meaningful reports from the Envoy systems for checking purposes, Bedford Borough Council are asked to provide draft monthly report for checking prior to payment (as per draft payroll)	3	a) Agreed  b) and c) Agreed	a) Senior Exchequer Officer  b) and c) Senior Exchequer Officer	a) Following successful trials in a few smaller services, roll out to other services will commence shortly and will be completed by December 2011. A programme and timetable will be submitted to the SMB/DHs meeting on 27 April.  b) and c) Bedford will be asked to provide these reports.	27 April 2011  By end of April 2011

**RISK LEVEL 3 & 4 RECOMMENDATIONS****16 January 2011 to 10 June 2011**

ref	Audit	Ref	Recommendation	Risk	Agreed / Not agreed	Officer Responsible	Officer Comments	Implementation date
op17	Housing Responsive Maintenance	<b>3.1</b>	It is recommended that the number of post-inspections carried out, and the outcomes, is reported regularly to management.	<b>3</b>	Agreed	Russell Goodey	Monitoring report implemented	Immediately
	Housing Responsive Maintenance	<b>3.2</b>	It is recommended that the Stores & Purchasing Co-ordinator is invited to a meet with senior management at London Road to present his proposals and suggestions, and that a feasibility study is carried out to identify the most cost effective proposal before it is implemented.	<b>3</b>	Agreed	Roz Millership	Initial discussions held with Stores and Purchasing Co-ordinator	By end of Feb 2011

**PERFORMANCE AGAINST the 2011/12 AUDIT PROGRAMME****01 April 2011 to 10 June 2011**

ref	Audit	Risk 2010/ 11	Qtr	approx days	Started	Draft Report issued	Final Report Issued	Days Taken	Stage	Comment
<b>cork01</b>	Corporate Asset Management	4	2	10						
<b>cork02</b>	Corporate Budgets	4	3	15						
<b>cork03</b>	Corporate Contracts & Procurement and VFM	4	3	15						
<b>cork04</b>	Corporate Income	4	3	10						
<b>cork05</b>	Corporate Reconciliations	4	3	10						
<b>cor01</b>	<b>Corporate Governance &amp; AGS</b>	3	1	10	11/04/11	25/05/11		3	draft	AGS work only
<b>cor02</b>	<b>Corporate Performance Management</b>	3	1	10	11/04/11			2	planning	
<b>cor03</b>	<b>Corporate Information Management</b>	3	1	10	01/04/11	25/05/11		12	draft	
<b>cor04</b>	<b>Corporate Risk Management</b>	3	2	15	11/04/11			1	planning	
<b>cor05</b>	Corporate Health & Safety	3	2	15						
<b>cor06</b>	Corporate Diversity & Equality	3		15						
<b>cor07</b>	Corporate ICT	3		10						
<b>cor08</b>	Corporate Partnerships	3		15						
<b>cor09</b>	Corporate Grants & External Funding	2		10						
<b>opk01</b>	Creditors	4	3	15						
<b>opk02</b>	Housing Rents	4	3	15						
<b>opk03</b>	Housing Benefits	3	4	10						
<b>opk04</b>	Council Tax	3	4	10						
<b>opk05</b>	NNDR	3	4	10						
<b>opk06</b>	Payroll, Allowances & Expenses	3	4	10						
<b>opk07</b>	Sundry Debtors	3	4	10						
<b>opk08</b>	Treasury Management	3	4	10						

**PERFORMANCE AGAINST the 2011/12 AUDIT PROGRAMME****01 April 2011 to 10 June 2011**

ref	Audit	Risk 2010/ 11	Qtr	approx days	Started	Draft Report issued	Final Report Issued	Days Taken	Stage	Comment
op01	Housing Strategy	4	2	15						
op02	<b>Community Health &amp; Leisure</b>	3	1	10	01/04/11			6	planning	
op03	Services for Older People	3	2	10						
op04	Customer Care & Access to Services	3		10						
op05	HR	3	2	10						
op06	<b>Housing Contract Systems</b>	2	1	15	20/05/11			5	planning	
op07	Voids	2	2	10						
op08	Mailroom & Reprographics	2	4	10						