



Scrutiny Committee - 15 December 2010

Proposed Performance Reporting Framework

Summary

This report outlines a proposed framework for submission of performance data to the council's Scrutiny Committee. It relates to performance data in the following areas:

- audit and risk
- national and local performance indicators
- service area achievements
- significant financial variations

The performance reporting framework is being proposed to ensure the Scrutiny Committee receives the appropriate level of information, in the areas detailed above, to ensure it can fulfil its role as an effective scrutiny function.

Attachment(s)

Appendix A - Audit & Risk Management Committee Terms of Reference

Appendix B - Performance Panel Terms of Reference

Appendix C: Example - proposed performance reporting framework - performance clinic

Appendix D: Example - proposed performance reporting framework - internal audit reports

NOTE - Appendices C and D are populated with data for illustrative purposes only and are not actual performance

1 Introduction

- 1.1 Following a restructure of the council's committees, the Scrutiny Committee assumed the roles and responsibilities of the Audit & Risk Management Committee and the Performance Working Party from the 1st November 2010. For information purposes, the existing Terms of Reference for the Audit & Risk Management Committee and the Performance Panel are attached at Appendix A and B.
- 1.2 This report identifies a proposed framework for submission of performance data, previously reported to the Audit & Risk Management Committee and the Performance Working Party, to the Scrutiny Committee.
- 1.3 The existing role of the Scrutiny Committee is to review policy and challenge whether the council has made the right decisions to deliver policy goals. The proposed framework takes into account the broadened requirements of the Scrutiny Committee undertaking the audit committee functions to provide:
 - Independent assurance and challenge of the council's control environment
 - Independent scrutiny of the council's financial and non-financial performance to the extent that it affects the council's exposure to risk and weakens the control environment
 - Oversight of the financial reporting process

- 1.4 In addition it considers the need to ensure members of the Scrutiny Committee are not overwhelmed by too much performance data which could detract them from focussing on issues of importance.

2 Management performance reporting framework

- 2.1 The council has recently implemented a revised performance reporting framework for management which, along with other things, focuses on service area performance in the following areas:

- audit and risk
- national and local performance indicators
- areas of achievement
- significant financial variation

- 2.2 Each service area receives monthly performance data and a performance clinic takes place each quarter with the following people:

- Head of Service
- Executive Director
- Finance Manager
- Performance Officer
- Middle managers (where requested by the Head of Service).

- 2.3 The performance clinics benefit the Council by providing an opportunity to review service area performance and:

- assess how the service area is progressing towards delivering its key priorities and outcomes
- identify and record potential problems at an early stage and put in place actions where needed
- provide peer challenge
- identify and record good performance.

- 2.4 During the performance clinics agreed areas of particular concern and/or achievement are recorded and these are reported to the Corporate Management Team (CMT) who review all data collated once a quarter. In addition to the benefits of holding quarterly service area performance clinics, CMT can also review all key data gathered and assess how the council is performing and progressing against its corporate priorities and outcomes.

3 Existing reporting arrangements

- 3.1 Reporting of performance data to the Audit and Risk Management Committee and the Performance Working Party has historically included a significant volume of information:

- the Performance Working Party received detailed performance data on over 200 national and local indicators
- the Audit and Risk management Committee received summary reports from every audit and detailed reports on approximately 180 identified risks held on the council's risk management system 4Risk.

- 3.2 The following proposed Scrutiny Committee performance reporting framework is recommended to:

- reflect changes to the council's committee structure
- ensure the Scrutiny Committee receives an appropriate level of information to ensure it can fulfil its role effectively
- work alongside the council's management performance reporting framework

4 Proposed Scrutiny Committee performance reporting framework

- 4.1 ***Scrutiny Committee performance leads***

- 4.2 To ensure the Scrutiny Committee are able to focus on performance issues of importance it is proposed that two Councillors from the committee are appointed to the following roles:
- Scrutiny Committee performance lead - audit and risk
 - Scrutiny Committee performance lead - national and local indicators
- 4.3 Both Councillors will attend the CMT quarterly performance clinics where they will receive detailed key performance information. At the clinics they will be able to scrutinise the information provided and as a result of the facts presented at the clinic they will identify performance issues of significance that will be reported to the Scrutiny Committee for further consideration. One Councillor will focus on performance relating to audit and risk and the other will focus on national and local indicators. They will both be responsible for identifying areas of key service area achievement.
- 4.4 It is expected that the type of issues to be reported to the Scrutiny Committee from the quarterly performance clinics will be:
- High level risks from the council's risk management system, 4Risk, where actions to mitigate have not been completed on time.
 - High level internal audit recommendations that have not been implemented on time.
 - Emerging financial risks and significant budget variances
 - National or local performance indicators which are consistently not achieved.
 - Key service area achievements.
- 4.5 As with other scrutiny issues, the Scrutiny Committee can ask any Head of Service to attend the committee to discuss specified performance issues. This may be upon the recommendation of the Scrutiny Committee performance lead.
- 4.6 ***Internal audit reports***
- 4.7 In addition, it is proposed that the Scrutiny Committee will receive a quarterly summary of the internal audit reports issued detailing the report title and the assurance rating (audit opinion). This is in accordance with the CIPFA Code of Practice for Internal Audit, and will be presented by the Head of Welland Internal Audit Consortium.
- 4.8 Assurance ratings for internal audit reports are: Good, Sound, Marginal, Unsatisfactory and Unsound. It is suggested that the Scrutiny Committee receives summary findings, conclusions and recommendations for any report that attracts a rating of Marginal or less, so that Members are aware of any significant problem areas.
- 4.9 ***Example reports***
- 4.10 Suggested reporting formats are included as appendices to this report. **Please note that the data within these suggested report formats is for illustrative purposes only and may not reflect actual performance.**
- 5 Proposed Training**
- 5.1 The Scrutiny Committee Members have additional responsibilities as outlined in section 1.3 and may benefit from some training to assist them in discharging their role.
- 5.2 ***For Scrutiny Committee performance leads***
- 5.3 Specific areas of training may be useful in the following areas:
- Identification of key performance, audit and risk issues that impact delivery of corporate priorities

- Independent challenge of performance
- Providing a balanced and objective approach to a range of measures
- Assessing the value of performance information

5.4 **For all Scrutiny Committee Members**

5.5 Training for all Scrutiny Members may be useful in the following areas as a result of the broadened responsibilities of the Committee:

- Risk management approach and terminology
- The structure and content of the council's Annual Governance Statement
- The roles of internal and external audit and their contribution to the governance framework through their work and audit opinions
- Structure and key elements of the financial statements

6 Recommendations

6.1 The Scrutiny Committee is asked to agree to the following recommendations:

- 6.2
1. To accept the proposed Scrutiny Committee performance reporting framework (including report format)
 2. To appoint a:
 - Performance lead – audit and risk
 - Performance lead – national and local indicators
 3. To accept the proposed training schedule

6.3 Subject to the approval of the above recommendations to the changes in the performance reporting framework, the Scrutiny Committee may wish to consider updating their terms of reference to reflect the changes in the committee structures and the reporting of performance.

Implications:		
Corporate Outcomes or Other Policy/Priority/Strategy		
Good Quality of Life	<input type="checkbox"/>	Good Reputation <input checked="" type="checkbox"/>
Good Value for Money	<input type="checkbox"/>	High Quality Service Delivery <input checked="" type="checkbox"/>
Effective Partnership Working	<input type="checkbox"/>	Strong Community Leadership <input type="checkbox"/>
Effective Management	<input checked="" type="checkbox"/>	Knowledge of our Customers and Communities <input type="checkbox"/>
Employees and Members with the Right Knowledge, Skills and Behaviours		<input type="checkbox"/>
Other:		<input type="checkbox"/>
Decision(s) would be outside the budget or policy framework and require full Council approval		<input type="checkbox"/>
Financial	There are no financial implications at this stage	<input checked="" type="checkbox"/>
	There will be financial implications – see paragraph	<input type="checkbox"/>
	There is provision within existing budget	<input type="checkbox"/>
	Decisions may give rise to additional expenditure at a later date	<input type="checkbox"/>
	Decisions may have potential for income generation	<input type="checkbox"/>
Risk Management	An assessment has been carried out and there are no material risks	<input checked="" type="checkbox"/>
	Material risks exist and these are recorded at Risk Register Reference – inherent risk score - residual risk score -	<input type="checkbox"/>
Staff	There are no additional staffing implications	<input checked="" type="checkbox"/>
	Additional staff will be required – see paragraph	<input type="checkbox"/>
Equalities and Human Rights	There will be no impact on equality (race, age, gender, disability, religion/belief, sexual orientation) or human rights implications	<input checked="" type="checkbox"/>
	There will be an impact on equality (see categories above) or human rights implications – see paragraph	<input type="checkbox"/>

Legal	Power: [redacted]				
	Other considerations: [redacted]				
Background Papers: [redacted]					
Person Originating Report: Katy Everitt, Head of Resources and Organisational Development					
Date: 6 th December 2010					
CFO		MO		CX	[redacted]

(Committee Report Normal Rev. 21)

APPENDIX A – TERMS OF REFERENCE OF AUDIT & RISK MANAGEMENT COMMITTEE

Audit and Risk Management Committee

Approved by A&RM Committee - 22/06/06 – Minute 55
(Paragraphs 4.1 to 4.3 added March 2008)

1 Audit Activity

- 1.1 To consider the head of Internal Audit's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.
- 1.2 To consider summaries of specific internal audit reports as requested or referred by the Chief Finance Officer.
- 1.3 To consider reports dealing with the management and performance of the providers of internal audit services.
- 1.4 To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- 1.5 To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- 1.6 To consider specific reports as agreed with the external auditor.
- 1.7 To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 1.8 To liaise with the Audit Commission over the appointment of the Council's external auditor.
- 1.9 To commission work from internal and external audit including value for money and efficiency reviews.

2 Regulatory Framework

- 2.1 To maintain an overview of the Council's constitution in respect of contract procedure rules and financial procedure rules, and specifically to review the de minimis figure(s) contained therein.
- 2.2 To liaise with the Standards Board to ensure adequate arrangements for codes of conduct and behaviour.
- 2.3 To review any issue referred to it by the Chief Executive or a Director, or any Council Committee.
- 2.4 To monitor the effective development and operation of risk management and corporate governance in the Council; to endorse the Business Continuity Plan and Risk Management Strategy; and to review the RISK Register.

- 2.5 To monitor Council policies on 'Raising Concerns at Work' and the anti-fraud and anti-corruption strategy.
- 2.6 To oversee the production of the authority's Annual Governance Statement and to recommend its adoption. ...
- 2.7 To consider the Council's arrangements for corporate governance and agree necessary actions to ensure compliance with best practice.
- 2.8 To consider the Council's compliance with its own and other published standards and controls.

3 Accounts

- 3.1 To approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Policy and Resources Committee.
- 3.2 To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

4 Data Quality Arrangements

- 4.1 To monitor progress against the Data Quality Strategy action plan to demonstrate that data quality objectives are being achieved.
- 4.2 To address issues arising from a formal programme of internal and external data quality review.
- 4.3 To review the key measures of data quality as detailed in the strategy action plan.

APPENDIX B – TERMS OF REFERENCE OF PERFORMANCE WORKING PARTY

Performance Working Party

Recommended by Performance Panel 4 February 2008 for the Approval of the Scrutiny Committee

The Performance Working Party comprises up to 7 members of the Scrutiny Committee appointed by the Committee with a remit to receive and consider management information, promote and maintain excellence in front-line and corporate services and consider performance issues across all the Council's services. The formation of the Working Party recognises the importance of performance management and the effective use of performance information to inform service delivery. The Working Party will report directly to the Scrutiny Committee.

The Working Party will:

- monitor, at a minimum quarterly, the statutory national and local performance indicators;
- identify areas of good, excellent or improving performance and make recommendations to the Scrutiny Committee about how this can be shared and used by other service areas;
- identify and investigate areas of poor or declining performance and, where appropriate, make recommendations to the Scrutiny Committee on actions required for improvement;
- be responsible for
 - scrutinising the integrity of performance data
 - reviewing and challenging performance information
 - reviewing the accuracy of data supporting the key performance indicators against the six dimensions for good quality data, as outlined in the Data Quality Strategy;
- monitor service performance against resourcing decisions to ensure performance improvement and value for money in the allocation of resources;
- consider Council performance in line with other the benchmark information, and
- make recommendations to the Scrutiny Committee for consideration, including matters where more detailed investigation, such as a Scrutiny review, may be appropriate.



Quarter 2 Performance Report - April to September 2010

Scrutiny Committee

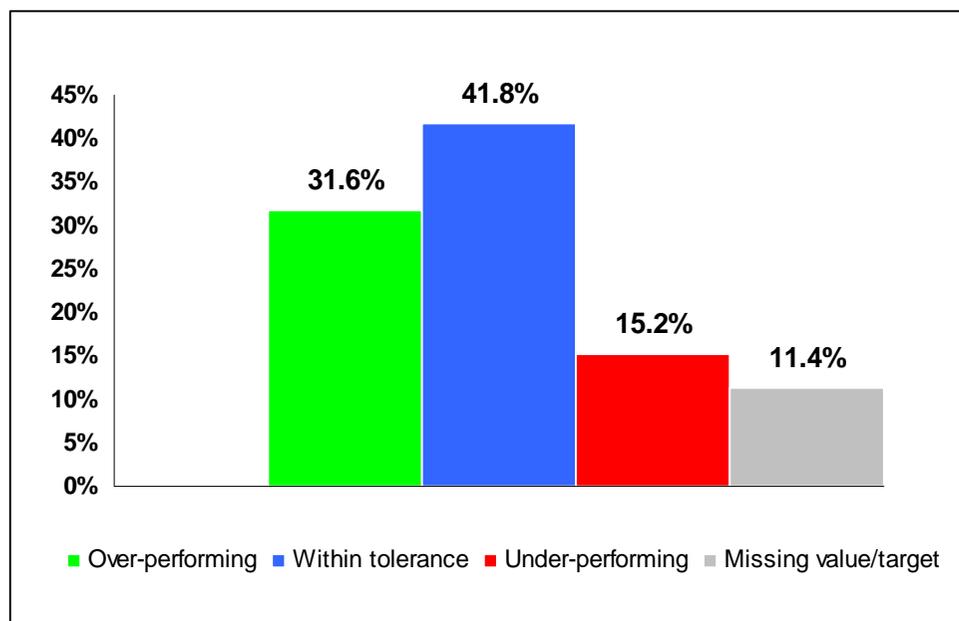
Contents of this report:-

	Page Number
1. Quarter 2 Performance Summary	2
2. Under Performing Measures	3
Customer and Community Services	3
Environmental Services	4
ICT Services	5
Planning Services	6
Resources and Organisational Development	7
3. Overdue Audit Recommendations - High priority	8
ICT Services	8
Planning Services	8
Resources and Organisational Development	9
4. Overdue Risk Actions	10
Customer and Community Services	10
ICT Services	10
Planning Services	11
Resources and Organisational Development	11
5. Finance - Emerging Risks and significant variance from budget	12
6. Overdue Committee Actions	13

Overall Performance of all measures

This report sets out the performance against National Indicators and Local measures from April 2010 to June 2010.

In the 2nd Quarter of 2010/11, 79 measures were monitored and 70 can be reported against target. The following graph shows the performance of all 79 measures.



Overperforming Measures

25 Measures were performing **better than tolerance** in the 2nd Quarter of 2010/11.

Customer and Community Services

- 97% of customers were seen in 5 minutes at both Thrapston and Rushden reception areas from April to September 2010.
- The number of hate crimes reported to the council from April to September 2010 was 3 and all of these resulted in further action.
- The percentage of business rates collected in the year the debit was raised is 67% up to September 2010 which is better than the target.
- 80% of housing benefit overpayments have been recovered with 3 years up to September 2010 which is higher than the government recommendation of 70%.
- 77% of council tax and NNDR payments were processed by direct debit from April to September 2010.
- 99% of benefit home visits were undertaken within 5 days in Quarter 2 and new benefit claims / change of circumstances took an average of 11 days to process.
- 91% of residents took part in the June 2010 Residents' Panel survey.

Environmental Services

- Levels of litter, detritus, graffiti and fly posting are all less than the target in Quarter 2.
- From April to September 2010, 100% of people using the pest control service were satisfied or better with the service they received.

Planning Services

- ENC was successful in 90% of planning application / enforcement appeals up to September 2010.

Resources and Organisational Development

- The amount of external funding received up to Quarter 2 was £500,000, higher than the target of £100,000 and 80% of the bids made were successful.

2. Under-performing measures

Key to symbols		Performance better than tolerance
		Performance within tolerance*
		Performance worse than tolerance

* tolerance is an agreed acceptable range either side of the target

Customer and Community services			
Outcome and Measure	Data Series	Quarter 1 - June 2010	Quarter 2 - Sept 2010
<i>CSC: Healthier</i> ENPCD07 % Young People participating in ENC leisure & cultural activities	Actual	29.00	32.00
	Target	20.00	45.00
	Performance		
	Actual (YTD)	29.00	32.00
	Target (YTD)	20.00	45.00
	Performance (YTD)		
	Comment (Sept 2010)	Young people taking part in the Play Ranger activities has increased for this quarter.	
<i>CSC: High quality service delivery</i> ENCS07U % Customers fairly satisfied or better with customer service	Actual	77.22	88.84
	Target	90.00	90.00
	Performance		
	Actual (YTD)	77.22	79.43
	Target (YTD)	90.00	90.00
	Performance (YTD)		
	Comment (Sept 2010)	The figures are showing signs of recovery as the programme of improvements to the website continues.	

Environmental Services			
Outcome and Measure	Data Series	Quarter 1 - June 2010	Quarter 2 - Sept 2010
<i>CSC: Good Reputation</i>	Actual	Grade 2	Grade 4
	Target	Grade 2	Grade 2
NI196 Improved street and environmental cleanliness - fly tipping	Performance		
	Actual (YTD)	Grade 2	Grade 4
	Target (YTD)	Grade 2	Grade 2
	Performance (YTD)		
	Comment (Sept 2010)	Slight increase in the number of fly tipping incidents in Q2. In particular the larger volume fly tips - which are weighted more heavily in the scoring calculation.	

ICT Services			
Outcome and Measure	Data Series	Quarter 1 - June 2010	Quarter 2 - Sept 2010
<i>CSC: High quality service delivery</i>	Actual	2.00	0.00
	Target	6.00	6.00
	Performance		
ENICT25 Number of new online services made available	Actual (YTD)	2.00	2.00
	Target (YTD)	6.00	12.00
	Performance (YTD)		
	Comment (Sept 2010)	No new online forms have been added in Quarter 2	

Planning Services			
Outcome and Measure	Data Series	Quarter 1 - June 2010	Quarter 2 - Sept 2010
<i>CSC: High quality service delivery</i> ENPL16/98 % Tree preservation order applications determined in 8 weeks	Actual	75.00	60.00
	Target	80.00	80.00
	Performance		
	Actual (YTD)	75.00	69.23
	Target (YTD)	80.00	80.00
	Performance (YTD)		
	Comment (Sept 2010)	The overall determination level for the second quarter is lower than that than the set tolerances. The month by month breakdown shows that July and September were the lowest performing months.	
<i>CSC: High quality service delivery</i> ENPL26 (M) % Standard Local Authority Searches carried out in 5 days	Actual	11.60	6.40
	Target	85.00	85.00
	Performance		
	Actual (YTD)	11.60	9.27
	Target (YTD)	85.00	85.00
	Performance (YTD)		
	Comment (Sept 2010)	The land charges and admin team remains short staffed and this is impacting on the turnaround time for land charge searches. Problems are still being experienced with the new land charges software and duplication of work and testing is still ongoing.	
<i>CSC: High quality service delivery</i> ENPL41 (M) % of pre application enquiries answered within 20 working days	Actual	44.82	68.00
	Target	75.00	75.00
	Performance		
	Actual (YTD)	44.82	55.56
	Target (YTD)	75.00	75.00
	Performance (YTD)		
	Comment (Sept 2010)	Unfortunately the percentage of pre-applications that have been processed within the target time remains low. Priority has to be given to formal planning applications, which has resulted in a backlog of pre-application queries.	

Resources and Organisational Development			
Outcome and Measure	Data Series	Quarter 1 - June 2010	Quarter 2 - Sept 2010
<i>CSC: Good Reputation</i> ENOD13 % staff turnover	Actual	4.20	6.50
	Target	2.50	5.00
	Performance		
	Actual (YTD)	4.20	6.50
	Target (YTD)	2.50	5.00
	Performance (YTD)		
	Comment (Sept 2010)	16 leavers from 1 April to 30 September.	
<i>CSC: Strong Community Leadership</i> ENPCD34/52 No. of community groups advised on external funding	Actual	11.00	32.00
	Target	25.00	25.00
	Performance		
	Actual (YTD)	11.00	43.00
	Target (YTD)	25.00	50.00
	Performance (YTD)		
	Comment (Sept 2010)	The increase in enquiries in this quarter is partly due to an article which I ran in the Nene Valley News, publicising my funding advice service.	

3. Overdue Audit Recommendations - High Priority

ICT Services					
Audit Reference	Action Description	Audit Recommendation	Agreed Action/Status Update	Target date	Rating
E006.E/LACH/2010.0 1.06.02.01	Ensure a new system could be restored if necessary	Head of ICT ensures that back-up arrangements are tested to ensure that the system could be restored if necessary.	The corporate systems Manager will contact the software supplier for advice on testing how to restore the Land charges module of Uniform from the back up tapes. Also, it is anticipated that the upgrade will take place before the end of December.	31/12/2009	High

Planning Services					
Audit Reference	Action Description	Audit Recommendation	Agreed Action/Status Update	Target date	Rating
E006.E/DECE/2008.0 1.01.01	Completion of procedure notes (Development Control Manager)	The Development Control Manager completes the Procedure notes for Development Control and Section 106 Agreements.	Agreed June 2008. Status update: Tried to contact 22nd/23rd May but no responses 20/06/08 - Procedure Notes are not yet complete. Process mapping has been done, and recent restructure has meant pen not put to paper on finalising the procedure notes.	31/08/2008	High
E006.E/LACH/2010.0 1.06.02.02	Implementation of UNIFORM module	Head of Planning agrees a definite date for the implementation of the new UNIFORM module and investigate whether scanning of documents is a viable option.	The system specification is still being determined but will be installed as soon as practical. Status update: Install is due in Jan 2010 assuming no further changes are required.	31/03/2010	High

Resources and Organisational Development					
Audit Reference	Action Description	Audit Recommendation	Agreed Action/Status Update	Target date	Rating
E008.E/ELEC/2009.R M01.03.01	Head of Resources establishes if user access for the PV scanner can be adjusted	Democratic Services Manager establishes whether user access rights can be changed on the postal vote scanner software to ensure only an officer independent of postal vote scanning can change the sensitivity.	Enquires will be made to establish if the changing of the sensitivity level can be restricted to an officer outside of the checking process.	30/06/2009	High
E008.E/ELEC/2009.R M01.04.02	Head of Resources ensures that the process for recovering elections costs is fully documented	Democratic Services Manager ensures that the processes for dealing with elections costs is fully documented to allow accurate and complete recovery of all elections costs, and to ensure correct payments are made. The process should include a secondary...	New procedures and guidance notes will be developed. The secondary check of payments will also be reinstated.	30/06/2009	High
E008.E/PVFM/2008.bf .01.05.02	Incentives for efficiency savings	As part of the VFM strategy under development, Heads of Service should be encouraged to identify areas where efficiency savings may be made - reference to service plan measures may be appropriate - and a policy to re-invest a percentage of savings...		30/09/2008	High

4. Overdue Risk Actions

Customer and Community Services					
Risk Reference and Title	Action Required	Implementation date	Responsible	Status Update	Status
Unable to reduce Anti-Social Behaviour and minimise nuisance (184)	Project group set up, action plan to be developed	30/09/2010	Lisa Hyde		
Notice given by CCP to surrender management agreement for provision of leisure services prior to contract end date of August 2013 (575)	Procure specialist leisure advisors to reduce any timeframe to find the best value option for future service provision	31/10/2010	Lisa Hyde		
Unable to reduce the perception and fear of crime (185)	Develop CCTV strategy	01/11/2010	Lisa Hyde		

ICT Services					
Risk Reference and Title	Action Required	Implementation date	Responsible	Status Update	Status
Failure to improve access to information (401)	Create a connection to Gov Connect in order to allow secure communications	31/03/2009	Gareth Jones	This is a new requirement and is not optional for the council	
Unimproved business processes - Non-compliance with Gov Connect controls (459)	Awareness training for Gov Connect to be rolled out to all staff	31/07/2009	Alison Curtis		
Inaccurate spatial data - GIS system and unsustainable geographic data (396)	All service users to be made to use the same set of core data	31/10/2009	Kathryn Rance		
Inaccurate spatial data - GIS system and unsustainable geographic data (396)	Compliance with mapping services agreement - all property data to be maintained through one gazetteer	31/10/2009	Alison Curtis		

Planning Services					
Risk Reference and Title	Action Required	Implementation date	Responsible	Status Update	Status
Untimely processing of land charge requests/failure to be competitive (246)	Review and agree pricing structure	30/09/2010	Trevor Watson	Proposed new pricing structure reported to March Policy and Resources Committee with a recommendation for a 6 month review having regard to market conditions. Further report provided to October P and R Committee. Further action awaiting outcome of current	
Failure to increase delivery of new affordable housing (235)	Development and adoption of area plans see risk 224 for details	31/10/2010	Trevor Watson		

Resources and Organisational Development					
Risk Reference and Title	Action Required	Implementation date	Responsible	Status Update	Status
Members and staff do not have the right skills, knowledge and behaviours (410)	Deliver member training programme	14/07/2010	Katy Everitt	Members agreed at Council on 19 July 2010 that they do not want to progress Member development training at this time	
Non-compliance with equalities legislation (494)	Establish equalities steering group	01/11/2011	Emma Gadasby		

All Action taken	
Action in progress	
Deadline missed	

5. Finance - Emerging Risks and significant variance from budget

Budget Code	Budget up to Sept 2010	Actual spend	Actual variance from budget	% Variance from Budget	Recommendation
Budget 600.4562	£5,000.00	£7,500.00	£2,500.00	50%	Virement required
Budget 600.4563	£2,000.00	£1,250.00	-750.00	-37.5%	Review need for budget

Overspend
Underspend

6. Overdue Committee Actions

Minute	Action	Progress	Responsible	Deadline	Status
364	2011/12 Action plan complete and update to committee	Information was delayed and this has not yet started.	Performance Officer	30/09/2010	

All Action taken	
Action in progress	
Deadline missed	

ISSUED INTERNAL AUDIT REPORTS 2010/11 - Quarters 2 & 3

Report Title	Date	Assurance Rating	Responsible Head of Service
Creditors	1/8/10	Good	Head of Resources & OD
Debtors	17/9/10	Sound	Head of Resources & OD
Financial Management	1/11/10	Marginal	Head of Resources & OD
IT System Controls	2/11/10	Unsatisfactory	Head of ICT

Summarised Internal Audit Reports rated marginal or worse:

Report Title	Findings & Conclusions	Agreed Recommendations
Financial Management - Marginal	<p>Budget holders are not adequately trained to effectively manage budgets, this may result in unexpected overspends or failure to promptly declare underspends.</p> <p>Access to prompt budget information is not consistent meaning that some budget holders do not have up to date information to help them with budget planning and decision making</p>	<p>A programme of financial management training to be delivered by the Finance Manager.</p> <p>A review of access levels to the Financial Management System will take place and appropriate access and training will be provided.</p>
IT System Controls - Unsatisfactory	<p>Physical security of servers is inadequate to prevent the risk of unauthorised access and potential sabotage</p> <p>The System does not force regular password changes leading to compromised access security</p> <p>The System does not enforce robust passwords including capital letters, numbers and symbols leading to compromised access security</p>	<p>Swipe access to server rooms to be introduced and access limited to authorised officers only</p> <p>Software to be upgraded to force password changes every 30 days.</p> <p>Software to be upgraded to force use of robust passwords</p>

****NOTE THAT THIS DATA IS NOT REAL AND IS FOR ILLUSTRATIVE PURPOSES ONLY****