

Audit Reports Action Log - Year to 31/03/2011

Audit report	Ref	Recommendation	Priority	Response	Responsible Officer	Timeline	
Strategic Business Plan - March 2010	5.1a	The Business Plan should be reviewed and updated if appropriate before its presentation to the next ESPO Management Committee	HI	Implemented, but ongoing review and update if necessary	Deputy Director	Now in place	
	5.1b	Integration of Financial Plan and Risk Management elements	HI	Agreed	AD (Finance), Deputy Director & SOG	Feb 2010	
	5.1c	Updating the Business Plan to reflect how ESPO will work with Members	HI	Agreed	Deputy Director	Next Report on Business Plan to Committee	
	5.2a	Timescales for each action to be agreed		Now in place	Deputy Director	Now in place	
	5.2b	Refresh performance measures		Implemented and ongoing	Deputy Director	Now in place	
	5.3a	Strategic Action Plan responsibilities		Implemented	Deputy Director	Now in place	
	5.3b	SMT to monitor Key actions in Strategic Action Plan		Agreed	Deputy Director	Ongoing regular agenda item	
	5.4	Consistent format of Action Plans		Not Agreed	Deputy Director	Next revision of Member Action plans	
	5.5a	Progress Report in tabular format with traffic light system		Agreed	Deputy Director	Next Report on Business Plan to Committee	
	5.5b	Progress Report incorporate performance assessments		Agreed	Deputy Director	Feb 2010	
	5.5c	SOG to review level and type of supplementary information to Committee		Agreed	Deputy Director	Feb 2010	
	Joint Working with PwC General Ledger April 2010	5.1	Completeness of Sales Ledger - Directs		Agreed	AD (Finance)	April 2010
		5.2	GL journals to be appropriately authorised		Agreed	AD (Finance)	April 2010
Joint Working with PwC Trading Information March 2010	5.1	Review differences between Combined Preliminary Results and supporting documents		Agreed (with comments)	AD (Finance)	April 2010	
Income (Cheques) August 2010	5.1	Formalise arrangements for cheques courier services		Agreed	AD (Finance)	October 2010	
System 21 upgrade Project Management Arrangements August 2010	5.1	Tolerance levels for the Project Manager & Project Board for future projects		Agreed	Project Sponsor & Steering Group	September 2010	
	5.2	Director to provide Project Sponsor with relevant extracts from Director's Progress Report to Committee		Agreed	Director	September 2010	
	5.3	Project Manager to use a "Lessons Learnt Log"		Agreed (with comments)	Project Manager	September 2010	

Update by Responsible Officer	Completion Date
Comments	
In place	September '09
* These recommendations now part of the Business Strategy Review	
* These recommendations now part of the Business Strategy Review	
In place	September '09
In place	September '09
In place	September '09
* All recommendations were to be developed with ESPO SOG meetings during 2010. All meetings beyond February 2010 were cancelled and will now be progressed at the next SOG meeting.	
*	
*	
*	
*	
Actioned in April but system upgrade changed file structure and new report is required	New report in December 2010
Standard procedure for authorising journals	April 2010
Completed	April 2010
Completed	November 2010
Relevant for managing future projects	Pending next project
Agreed	Ongoing
In progress	December 2010 - to be circulated to Steering Group

Audit Reports Action Log - Year to 31/03/2011

Audit report	Ref	Recommendation	Priority	Response	Responsible Officer	Timeline
	5.4	Capture and control of risks on internal issues log		Agreed (with comments)	Project Manager	September 2010
	5.5	Training quality questionnaire to review adequacy of training		Agreed (with comments)	Project Manager	September 2010
Payments - Cheques September 2010	1.1	Record of cheque numbers on receipt from printers		Agreed	AD (Finance)	Immediate
		Amend manual cheques stock record		Agreed	AD (Finance)	Immediate
		Independent check on cheques held		Agreed	AD (Finance)	October 2010
	2.1	Bank Mandate to reflect authorised signatories		Agreed	Principal Accountant LCC & AD (Finance)	October 2010
		All changes to mandate to be by LCC		Agreed	Principal Accountant LCC & AD (Finance)	October 2010
	3.1	Reduce retention period for cancelled cheques		Agreed	AD (Finance)	December 2010
	4.1	AR Supervisor to check report on supplier amendments to authorised forms		Agreed	AD (Finance)	Immediate
Governance Report to Management Committee for 2009/10	1	The recommendations from CIPFA/ SOLACE on Corporate Governance assumes responsibilities relating to elected members that can only apply to member authorities, such as determining standards of conduct, members' training, succession planning and the role of "Leader".			Director and Deputy Director	March 2011
	2	Internal Audit "High" recommendations for a review of ESPO Business Plan regarding closer integration or separation of component elements and for updating the plan inline with members' strategic objectives.			Director and Deputy Director	March 2011
Accounts Payable - February 2011	5.1	For overhead invoices ensure Director's authorisation has been obtained	M	Agreed, although there can be valid reasons for alternative authorisations.	AD (Finance)	Immediate

Update by Responsible Officer	Completion Date
Relevant for testing on future projects	Pending next project
Questionnaire completed, pending inclusion in "Lessons Learnt log"	December 2010
Actioned	from August 2010 onwards
Stocks amended	from August 2010 onwards
Checking commenced	December 2010
Interim Manager to be added to signatories.	December 2010
Written notice to LCC	December 2010
Actioned - retention period is six years	August 2010
Actioned on a daily basis	October 2010 onwards
An addition to the Consortium Code of Practice will be presented to Committee for approval at the first meeting in 2011 to recognise the role and responsibilities of member authorities for elected committee members' standards of conduct, training, succession planning etc	March 2011
	March 2011
Payables staff reminded to check that invoices are correctly authorised.	Immediate

Audit Reports Action Log - Year to 31/03/2011

Audit report	Ref	Recommendation	Priority	Response	Responsible Officer	Timeline
	5.2	Invoices are coded to the correct expenditure codes.	M	Agreed.	AD (Finance)	Immediate
General Ledger - February 2011	5.1	Implement a checklist for when reconciliations should be performed and certified.	M	Agreed will implement a monthly checklist	AD (Finance) and Systems/Financial Accountants	Immediate
		The actions of performing and certifying reconciliation should be dated separately.	M	Energy & rebates weekly transfers will be certified.	AD (Finance) and Systems/Financial Accountants	Immediate
	5.2	A report is regularly produced for management review to identify large outstanding debts.	M	This report was omitted during the July systems upgrade and will now be reinstated	AD (Finance)	Immediate
	5.3	Expected Stock Controls - The development of a report to provide for independent stock counts should continue.	M	The stock count record will be produced twice to enable two separate counts to be undertaken.	AD (Operations)	Immediate

Update by Responsible Officer	Completion Date
Continue with regular coding checks. Entries identified by audit were correctly coded	Immediate
Implemented	February 2011
Implemented	February 2011
This is reviewed weekly by the AR supervisor and monthly by the AD (finance) or an accountant.	March 2011
Already actioned	Immediate