

## Appendix 1 – Officers’ Draft Action Plan

Ref	Recommendation	Priority 1 = Low 2 = Medium 3 = High	Responsibility	Agreed	Comments	Anticipated Implementation Date
R1	Allocation of assets into the right category is the responsibility of the Chief Finance Officer. All valuations should be reviewed prior to audit to ensure the valuer has categorised the asset correctly and has provided a reasonable valuation.	2	Director of Resources	Yes	The Head of Financial Services and Head of Asset Management & Property Services will jointly review the asset register held for accounting purposes to confirm that assets have been allocated to the correct category. This will be established as a new task on the final accounts work programme for 2007/08.	May 2008 and annually thereafter.

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R2	Asset registers should be reviewed prior to audit to ensure that values attached to disposals, additions and revaluations are reasonable.	2	Director of Resources	Yes	The Head of Financial Services and Head of Asset Management & Property Services will jointly review the asset register held for accounting purposes to ensure that the values attached to additions, disposals and revaluations are reasonable. This will be established as a new task on the final accounts work programme for 2007/08.	May 2008 and annually thereafter.

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R3	Care should be taken when coding expenditure to ensure that tangible and intangible expenditure is coded correctly.	2	Director of Resources	Yes	The Head of Financial Services will ensure that expenditure coded to capital is tested as part of routine capital monitoring procedures and test checked as part of the final accounts process for 2007/08.	Ongoing monitoring procedures.  Further test checks as part of the final accounts process in May 2008 and annually thereafter.

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R4	<p>Review pooled budget arrangements with the PCT in particular ensure that:</p> <p>Governance Arrangements and Agreements are updated.</p> <p>Reconciliation processes are tightened.</p> <p>Outstanding debtors are paid promptly.</p> <p>All current agreements are reviewed to ensure that they are in fact pooled budget agreements.</p>	2	<p>Director of Adult &amp; Community Services</p> <p>Director of Resources</p>	Yes	<p>The PST Steering Group has asked the Corporate Strategy and Resourcing Working Group (CSRWG) to review the existing Section 75 arrangements by 31<sup>st</sup> January 2008 with a view to implementing improvements from the start of next financial year. The Director of Resources chairs the CSRWG.</p> <p>A sub group has been established to carry out the review of existing Section 75 arrangements. The Interim Head of Adult Social Care chairs this sub-group.</p>	1 <sup>st</sup> April 2008

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R5	Fixed Asset policies in relation to life expectancy of assets will need to be considered to ensure that the valuer and asset register holder within finance have similar information. Any policy decided upon in relation to the life expectancy of assets maintained within the asset register should conform with the requirements of the SORP.	1	Director of Resources	Yes	The Head of Financial Services will review the fixed asset accounting policy prior to financial year-end 2007/08.	February 2008.

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R6	The Council independently investigate issues within the ICT section and consider any action required in accordance with their own constitution.	3	Chief Executive / Head of Legal and Democratic Services (HOLD)	Yes	<p>The Local Government Association were asked to advise on securing an appropriate individual to initiate a review.</p> <p>Mr Ian Crookall, former Chief Executive of Buckinghamshire County Council, has been appointed to carry out the independent review.</p> <p>Mr Crookall started his review on 3<sup>rd</sup> October and has had some preliminary meetings with officers and Members.</p> <p>Further meetings have been arranged, and Mr Crookall aims to</p>	November 2008.

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					complete his report by November. The HOLD will agree the terms of reference for the review.	