

Audit Findings Action Plan – 2012/13 Accounts and VFM Conclusion

Rec No.	Recommendation	Priority	Management response	Implementation date & responsibility
1	Review the full suite of controls over journals to reduce the likelihood of fraud and error	Medium	Agreed	Head of Corporate Finance December 2013
2	Develop a plan to address the forecast deficit in 2013/14	High	This is a high priority for the Council	Chief Finance Officer October 2013
3	Continue to improve the forecasting of the outturn of Adult Social Care expenditure	Medium	Agreed – improved monitoring and review process already introduced	Head of Finance (AWB/CWB) October 2013- March 2014
4	Further develop the review of the budget setting process	Medium	Agreed	Chief Finance Officer/Head of Corporate Finance October 2013
5	Continue to monitor progress on the transformation of the delivery of Adult Social Care	High	Agreed	Director – AWB/Head of Finance (AWB/CWB) October 2013- March 2014
6	Challenge savings plans before including them in the programme and then monitor delivery closely	High	Agreed	Chief Finance Officer/Leadership team
7	Ensure commitment accounting in Adult Social Care is delivered	Medium	Agreed in principle – timescale for delivery to be confirmed as major programme of transformation taking priority at present	Head of Finance (AWB/CWB) Timescale to be agreed

Appendix A

Rec No.	Recommendation	Priority	Management response	Implementation date & responsibility
8	Continue to reshape the Council's priorities to ensure that key services can be sustainably delivered in the future.	High	Agreed.	Chief Executive/Leadership team
9	Develop a contingency in the budget or reserve to deal with undelivered savings	Medium	The council is developing a 3 year financial delivery plan and front loading savings to create a contingency	Chief Finance Officer December 2013
10	The Council needs to ensure it continues to closely monitor the delivery of the Improvement Plan for Safeguarding Children.	High	Agreed.	Director - CWB