

CURRENT IMPLEMENTATION POSITION FOR LOW AND MEDIUM RISK RECOMMENDATIONS
ISSUED IN QUARTER 2 2016/17

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE incl. PLANNED IMPLEMENTATION DATE (PID)	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Medium Term Financial Strategy – 29 September 2016		
The political, economic, social and technological environment should be surveyed routinely for their impact on the MTFS.	<p><i>Strategic Finance Manager:</i></p> <p>The MTFS is a living document, fed from many sources, including the Significant Business Risk Register, where the consideration of such aspects is considered. Following such consideration, if there are any issues that need to be included within the MTFS with reasonable certainty, these are duly factored in. To create a new process/routine is not necessary.</p> <p>MTFS updated regularly on an on-going basis. MTFS is reported periodically as part of Budget Monitoring arrangements, notably when significant changes have been newly included.</p> <p>PID: Not applicable.</p>	Recommendation not accepted – no further response required.
The results should be categorised as Certain, Probable or Possible with the first two categories assessed for their financial impact on the MTFS.		
The frequency of updating to the MTFS should be monthly to align with the revenue budget monitoring arrangements.		

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The MTFS should be prepared such that it groups recurring developments, limited growth, savings and items funded from reserves by service area by year.	<i>Strategic Finance Manager:</i> This will only be practicable for the MTFS presented as part of the February Budget report and Budget Book due to the MTFS being a living document with all changes forming part of the full audit trail. PID: February 2017.	Completed. The Appendix was presented showing income and expenditure by Portfolio for the February 2017 Budget Report. Despite it being a time consuming process, this will continue in future years.
A reconciliation of the 2017/18 to 2020/21 revenue savings/additional income per the FFF change programme report should be made with the MTFS for the same period and the MTFS updated accordingly.	<i>Strategic Finance Manager:</i> MTSF is a living document. It has been updated to include the Summer 2016 Executive update, and is also informed from other supplementary sources of information. PID: Done.	Recommendation addressed – no further response required.
Financial Planning and Budgetary Control – 25 August 2016		
The Senior Management Team should identify staff requiring budgetary control training, taking account of future staff changes, so that the control environment for budgetary monitoring and control is maintained.	<i>Principal Accountant (Systems):</i> Training of Budget Managers will be mentioned quarterly in reports to SMT. Refresher training for existing managers and training for new budget holders will be offered periodically. PID: March 2017.	Will be highlighted in M4 budget review to SMT (August 17). Assistant Accountants liaise regularly with their budget holders, especially new ones.

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Consideration should be given to amending the limits set within the Code of Financial Practice in relation to housing capital improvement and renewal. Suggested limits are £500,000 in any one year, and £150,000 for each request per scheme, subject to the appropriate funding being in place.	<i>Strategic Finance Manager:</i> This will be considered within the next review of the Code of Financial Practice. PID: March 2017.	The Financial Code of Practice has not yet been reviewed at present as there aren't any other changes to be incorporated. Practice is to incorporate several amendments before submitting to the Executive for their consideration.
Main Accounting System – 19 September 2016		
Consideration should be given to obtaining a pre-list of draft monthly payroll by employee revenue cost centre for checking potential general ledger cost centre coding errors.	<i>Principal Accountant (Systems):</i> We have started doing this as a trial, with the electronic payroll file. In the past, incorrect codes normally defaulted to payroll suspense. These numbers are now very small. PID: Ongoing – formalise by end of Dec 2016.	Costing file sent to Accountancy monthly and checked before being uploaded onto Total.
Consideration should be given to providing cost centre amendments to the Coventry City Council payroll team each month before the final payroll is run in order to reduce the need for payroll miscode journals.	<i>Principal Accountant (Systems):</i> Now we have started to review, in detail, the electronic payroll file, this has reduced errors significantly. Finance now regularly alerts HR about any coding errors to ensure that they are not repeated in the future. PID: Ongoing – formalise by end of Dec 2016.	Accountancy regularly liaises with HR & Coventry to ensure correct cost centres are being used. Very few now occur and are picked up when costing file is sent prior to it being uploaded.

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The income suspense account code B357 should be reconciled immediately and, thereafter, quarterly.	<i>Principal Accountant (Capital):</i> This account is primarily a "dump" code for FST to return debtors payments to the ledger that they do not consider theirs. Treasury are usually informed by FST to transfer the payment to another account e.g. rents or Council Tax and this account is therefore outside of Treasury's control and is not capable of being reconciled to any control figure. Any balance on this account at year end will be written off to revenue. PID: March 2017.	Unfortunately due to the acceleration of final accounts the balance on this account was not written off as planned. The balance will now be written off in 2017/18.
Housing Repairs and Maintenance – 26 September 2016		
The housing repair procedure notes should be transferred from the previous intranet system to the current intranet Housing page.	<i>Housing Repairs Manager:</i> Agreed. This has been completed. PID: 22/9/16.	Recommendation addressed – no further response required.
Refresh the business process to ensure that all rechargeable works are invoiced to the tenant on a timely basis.	<i>Housing Repairs Manager</i> Agreed. A new process has been implemented. PID: 22/9/16.	Recommendation addressed – no further response required.
Food Safety – 3 August 2016		
The system should be updated to remove the duplicate entry and the temporary event stall.	<i>Food & Safety Team Leader:</i> The system has been updated accordingly.	Recommendation addressed – no further response required.

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Council House Sales – 30 August 2016		
Procedure notes should be updated to reflect current practices and staffing.	<i>Business Administration Manager:</i> Agreed. There is an intention to reduce the dependency on spreadsheets, so this will be undertaken once the new processes are established. PID: End of October 2016.	Recommendation addressed - Procedure notes updated.
Regular communication (e.g. quarterly) should take place with Legal Services regarding the status of open cases.	<i>Business Administration Manager:</i> Agreed. This will be set up. PID: With immediate effect.	Recommendation addressed - Implemented regular quarterly reconciliation with Legal Services.
Staff should be reminded to check that all relevant detail is included on the application forms received.	<i>Business Administration Manager:</i> Agreed. Staff will be reminded. PID: With immediate effect.	Recommendation addressed - Implemented and monitored.
Clarification should be sought on the process for taking inherited tenancies into account when calculating discounts.	<i>Business Administration Manager:</i> Agreed. Clarification will be sought. PID: With immediate effect.	Recommendation addressed - Clarification provided by Legal Services – No further action required.

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Asbestos Management – 1 September 2016		
The Asbestos Management Plan should be tailored to ensure that all officer posts specified use the actual established post titles, and should be signed off by the holders of those posts.	<p><i>Head of Housing and Property Services:</i></p> <p>The Asbestos Management Plan will be updated and amended to implement the recommendation, with officers and managers advised accordingly so that they are made clearly aware of their role and responsibilities.</p> <p>PID: October 2016.</p>	<p>Completed.</p> <p>A revised Asbestos Management Plan has been produced, utilising specialist external consultancy support.</p> <p>Officer posts specified in the management structure are accompanied by the specific WDC established post title.</p> <p>All current day to day operations are now being undertaken in accordance with the policies and processes set out within the Plan.</p> <p>The Plan has yet to be formally adopted but is with WLS for final checking and adoption is scheduled for early September 2017.</p>

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An 'Appointed Person' as defined by the HSE should be designated and the post of which the appointee is holder specified in the Asbestos Management Plan.	<p><i>Head of Housing and Property Services:</i></p> <p>H&PS will therefore work with the Council's Health and Safety Co-ordinator to determine the most appropriate post and for that post-holder to be given the information and understanding they will need to fulfil that role.</p> <p>PID: December 2016.</p>	<p>Completed.</p> <p>The revised Asbestos Management Plan designates the Chief Executive as the Duty Holder, the Deputy Chief Executive (BH) as the Delegated Person responsible for discharging the Duty Holder's responsibilities and the Repairs Manager as the Appointed Person to assist in the management of asbestos containing materials in buildings, as defined by the HSE.</p>
Records of all asbestos awareness training going back a suitable period should be compiled and continually maintained with all future training logged.	<p><i>Asset Manager:</i></p> <p>This recommendation will be progressed. A training register for Housing & Property Services is now in use and has been populated with the most recent training records.</p> <p>PID: September 2016.</p>	<p>Completed.</p> <p>A training register for WDC staff has been compiled and is stored on the shared L-Drive.</p> <p>The register is currently being updated to include the training records for works Contractor's working for WDC.</p>

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<p>The approach to promoting asbestos awareness among stakeholders (including tenants) should be clarified and consideration given to a joined-up approach between Housing and Property Services and Health and Community Protection.</p>	<p><i>Asset Manager/ Repairs Manager:</i> H&PS is introducing a different approach to engagement with its clients (including tenants) that is more personal and takes advantage of e-communications. This process has taken some time to introduce and focus has been on moving the previous printed newsletter and Tenant Panel to this wider, more varied approach. The dissemination of asbestos awareness will now be given enhanced status within engagement work (for example inclusion in Tenant Welcome Packs). PID: December 2016.</p>	<p>Full implementation has been delayed by the H&PS restructure. In respect of HRA homes the Assets Team within the Chief Executive's Office undertakes an asbestos management survey whenever a property becomes empty. A copy of the inspection will be provided to new tenants as part of revised Lettings Standard. Management/ R&D surveys are also undertaken prior to major repairs or planned refurbishment work being undertaken in tenanted homes. Asbestos awareness info is also currently available for existing tenants via the WDC website under the 'Carrying out alterations to your home' section. The new Head of Housing Services will review the information provided to tenants.</p> <p>For corporate properties the Asbestos Contract Administrator now liaises with the designated Building Manager whenever Management/R&D surveys are completed, prior to any work being undertaken. All Building Managers now have an individual log-in to TEAMS (the asbestos register) and a hard copy of the entry for their building is available on site.</p> <p>The Building Manager role will be revised and updated as part of the forthcoming Assets Team re-design.</p>

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Performance monitoring and reporting arrangements should be implemented in accordance with the terms of the contracts.	<p><i>Repairs Manager:</i></p> <p>Contract management in the early stages of the contract has focused on developing our working and operational relationships with the contractors and the role of Asbestos Contract Co-ordinator, a new role. Now that the relationship and the role are better established, more focus can and will be given to contract performance management. PID: December 2016.</p>	<p>Completed.</p> <p>The Appointed Person is now ensuring that all contract meetings discuss and record KPIs and any performance issued as part of routine contract meetings.</p> <p>We are currently working with both Tersus and Shield to agree a new set of KPIs and how we manage performance through Active H. This will be completed by 24th September 2017 at the monthly contract meeting.</p>
Bereavement Services – 29 September 2016		
Responsibility for the payment of water charges needs to be established and if necessary remedial action should be taken.	<p><i>Head of Neighbourhood Services / Energy Manager:</i></p> <p>All aspects of the budgets for water rates and metered water charges at the cemeteries will be investigated by the Housing and Property Services Energy Team and if necessary, appropriate action will be taken. PID: December 2016.</p>	<p>DCE (BH): The absence of the Energy Manager has delayed implementation of the recommendation. The roles and responsibilities of Building Managers will change as part of the forthcoming re-design of the Assets Team and this will include better definition for responsibilities around charging, collection and administration of energy bills. In the meantime a review of the water charges flagged in the audit is underway.</p>

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The petty cash imprest should be returned to Riverside House and paid in.	<i>Bereavement Services Manager:</i> Purchase order 93228 has been raised to cater for receipts; this, together with the cash balance, will be repaid through the Fsteam. PID: By end September 2016.	Petty cash has been repaid into FSTeam. There is no balance on site.
The Code of Procurement Practice should be complied with and either tenders invited or an exemption sought.	<i>Bereavement Services Manager:</i> Initial discussions with Procurement Manager will take place in Sept – exact timescales will depend upon advice given. If an exemption is appropriate it may be possible to sign this off within a few weeks, however if a full tender is required, being prudent and allowing time to write the spec and test the market it should be possible to have a contract in place by the end of the financial year. PID: Possibly end of financial year. To be confirmed following meetings with procurement.	Contracts are in place for regular spend. Renewal of contracts is carried out as required.
The errors on the web page should be corrected.	<i>Bereavement Services Manager:</i> Complete.	Recommendation addressed – no further response required.

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Efforts should be made to raise invoices at the beginning of each month.	<p><i>Bereavement Services Manager:</i></p> <p>The Crematorium Administration System is due for replacement and it is anticipated that it will interact with TOTAL which will enable an increased frequency of invoicing. For now, reminder tasks have been set in the relevant officers' diaries to start the process for raising invoices on the first working day of each month. Performance will be measured.</p> <p>PID: Complete.</p>	Recommendation addressed – no further response required.
A current priced inventory should be compiled and a copy forwarded to the council's Insurance and Risk Officer.	<p><i>Bereavement Services Manager:</i></p> <p>This recommendation is accepted. Due to the age of some items it may not be possible to get an exact cost. In those cases a best estimate will be indicated.</p> <p>PID: December 2016.</p>	Inventory drawn up.