

## Appendix 1: Action Plan Progress Report

This table sets out progress against the agreed actions. This is to be reviewed weekly by CMT with the Head of Finance and reported monthly to the Finance and Audit and Executive Committees until the 2018/19 set of accounts has been closed and at that time it should be reviewed as to whether this frequency remains necessary.

Strikethrough = Completed in cycle.

Highlighted = Change to text since last update.

Action	By When	Who	Progress	Priority and RAG
3. To report weekly in writing on progress on the project plan to CMT and monthly to Finance and Audit and to Executive	Weekly to CMT Monthly to F&A and Executive	Head of Finance	Update issued weekly to CMT and monthly to F&A/ Executive.	High/ Green
4. To review the requirement of point 3 following the successful closure of 2018/19 accounts	31 <sup>st</sup> August 2019	Finance and Audit/Executive Committees	Learning points from 2018/19 closure to be documented during and post 2018/19 closure.	High/ Green
7. To ask Project Manager to institute a whole team approach for closure of accounts for 2018/19.	From 31 <sup>st</sup> October 2018 until at least 31 <sup>st</sup> July 2019	Head of Finance	Workload shared within team, with many taking on "notes for the accounts" for the first time. Sharing workload definitely helping to enhance and develop team spirit.	High/ Green
11. To progress the feasibility stage of a new Finance IT system to report to Executive	1 <sup>st</sup> December 2019	Head of Finance	Project Manager appointed following interview on 14/6/19.	Medium/ Green

stage including project management support and training				
12. To review the Accountancy team in terms of structure, skills, capabilities and capacity.	30 <sup>th</sup> September 2019	Strategic Finance Manager	Structure to be considered following closure of accounts.	High/ Green
15. To implement new performance management arrangements.	<del>From 1<sup>st</sup> April 2019</del> 1 <sup>st</sup> November 2019 (revised milestone as although new system in place, new staff resource still to be recruited).	Chief Executive with support from the rest of the Senior Management Team	Advert for new staff resource has been issued. Arrangements in place for the collection of data.	Medium/ Amber
16. To review the Council's organisational arrangements for strategic finance and report to Executive and Employment Committee.	31 <sup>st</sup> August 2019	Chief Executive with support from the rest of the Senior Management Team	The first stage of work on a Senior Management Review has been undertaken and reported to the Senior Management Team. Second stage of work is ongoing.	Medium/ Green
18. To implement appropriate testing mechanism of organisational culture.	<del>From 1<sup>st</sup> April 2019</del> 1 <sup>st</sup> November 2019 (revised	Chief Executive with support from the rest of the Senior Management Team	Following the Investors In People Silver achievement in Sept 2018 officers working on development of a 'Pulse Survey' to be scoped and developed Sept	Medium/ Green

	milestone due to competing work demands)		2019 (following the Health and Wellbeing survey in July).	
19. To undertake a lessons learned review after the closure of the 2018/19 accounts and report to Finance and Audit and Executive Committees and thereafter annually.	30 <sup>th</sup> September 2019	Head of Finance/Strategic Finance Manager	To be reported to Members in Autumn.	High/ Green
21. To ensure for monitoring purposes the costs are highlighted in Management Information as non Commensura agency costs.	<del>31<sup>st</sup> December 2018</del> 1 <sup>st</sup> August 2019 (revised milestone links to point 20)	HR Manager	Information received by Senior Management Team as part of Management Information reports.	Medium/ Green
22. Provide guidelines for managers regarding the process for recruiting via Commensura and the parameters of our contract arrangements plus benefits versus the costs incurred with direct agency recruitment.	<del>31<sup>st</sup> December 2018</del> <del>1<sup>st</sup> April 2019</del> 1st May 2019 (revised milestone links to point 20)	HR Manager	Guidelines provided to Senior Managers.	Medium/ Green
23. Ensure managers understand the implications of	<del>21<sup>st</sup> December 2018</del>	HR Manager	Guidelines provided to Senior Managers.	Medium/ Green

recruiting outside of Commensura and where their responsibilities lie and HR's.	<del>1<sup>st</sup> April 2019</del>  1 <sup>st</sup> May 2019 (revised milestone links to point 20 above)			
24 (AFR). The evidence base to demonstrate that assets are investment properties should be improved, with clear links to the asset management strategy of authority.	1 <sup>st</sup> September 2019	DCE (BH)	Asset Management Strategy scheduled to come to Executive in September 2019. Forward Plan updated. Initial discussions with internal stakeholders commenced in April via Asset Strategy Group. Timetable and actions monitored by CMT on a monthly basis as part of major project reporting.	High/ Green
27 (AFR). The report of the Chief Executive includes a detailed action plan to ensure that the issues that have occurred this year are not repeated. It is key that this action plan is implemented and considered in light of the recommendations we have made as part of this AFR to ensure that all issues are addressed	Ongoing	Head of Finance and others	Draft 2018/19 Statement of Accounts published on website on 31 May 2019, in line with statutory deadline. Auditors in w/c 3/6/2019. No issues of concern raised. Delays to impairment review of MSCPs is a risk which may impact on end of July signing off of the Accounts.	High/ Amber

as part of the production of the financial statements in future years.				
29 (AFR) A working paper should be provided at year end which demonstrates how the Council has considered the work of the actuary and its reasonableness.	1 <sup>st</sup> May 2019	Principal Accountant (Revenues)	Paper prepared to show variances and explanations and discussed with other authorities.	High/ Green
31 (AFR) There are a number of areas highlighted throughout the AFR where we have agreed with officers that disclosure omissions will be corrected in future years. The Head of Finance should ensure that the identified areas are actioned in future years.	1 <sup>st</sup> February 2019  31 <sup>st</sup> March 2019 (milestone is for approach to be agreed by the end of the financial year)	Final Accounts Project Manager	The disclosure omissions addressed within draft accounts.	Medium/ Green
33 (AR) In future years officers should keep a full list of any proposed changes to the draft financial statements presented for audit.	1 <sup>st</sup> June 2019	Final Accounts Project Manager	Process set up to log any proposed changes to accounts, this having been shared with relevant team.	Medium/ Green

This list should be reviewed by the Head of Finance, in discussion with the auditors prior to any changes being made to the ledger and final set of financial statements.				
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Completed Actions in previous cycles

1. To present the completed 2017/18 accounts to Finance and Audit and Executive Committees at the November round of meetings	November 27 <sup>th</sup> — F&A November 28 <sup>th</sup> — Executive	Head of Finance	Completed	
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2. To prepare a detailed project plan for the closure of 2018/19 accounts for approval by the Finance and Audit and Executive Committees at the December round of meetings, building upon the action plan developed by staff	January 2019 – F&A January 2019 – Executive	Head of Finance	Completed	
5. To recruit for the Strategic Finance Manager (SFM) post	From 31 <sup>st</sup> October 2018	Head of Finance with assistance from HR	Completed	
6. To reach agreement to maintain in post the current CIPFA Agency member of staff as project lead for closure of accounts until at least new SFM in post or the end of the closure of the 2018/19 accounts	31 <sup>st</sup> October 2018	Head of Finance with assistance from HR	Completed	
8. To appoint an Interim SFM until a permanent recruit is in place to lead the team and to institute normal management practices re team meetings 1-2-1s, appraisals, etc.	From 31 <sup>st</sup> October 2018 until at least 31 <sup>st</sup> July 2019	Head of Finance	Completed	

9. To retain the services of the 2 former members of staff at least on a part time basis until the closure of the 2018/19 accounts.	From 31 <sup>st</sup> October 2018 until at least 31 <sup>st</sup> July 2019	Head of Finance	Completed	
10. To review the policies, working practices and procedures of the Accountancy team and document them.	From 31 <sup>st</sup> October 2018 to end of March 2019	Strategic Finance Manager	Completed.	
13. To provide a package of support to enable the delivery of improved performance management.	From 31 <sup>st</sup> October 2018	Deputy Chief Executive (AJ)/HR Manager	In place and ongoing.	
14. To review and report on proposals for the Council's performance management system.	31 <sup>st</sup> January 2019	Chief Executive with support from the rest of the Senior Management Team	A report elsewhere on the February Executive agenda sets out the proposal to establish a Business Plan for the Council and if agreed it will then be subject to a more detailed report in March 2019.	
17. To devise appropriate testing mechanism of organisational culture and to seek approval from the Executive.	31 <sup>st</sup> January 2019	Chief Executive with support from the rest of the Senior Management Team	It is proposed that in conjunction with the response to the 2018 IiP assessment that a staff PULSE survey be undertaken on a quarterly basis. The outcomes will be reported regularly.	
20. To agree that if	31 <sup>st</sup> December	HR Manager	Working with Comensura to	Medium/ <b>Green</b>

<p>recruitment fails via Commensura after 2/3 attempts managers can approach other agencies but must agree rates and terms/conditions (and that they are equivalent to Commensura). Manager must inform HR of agreement. Ensure when managers have recruited outside of Commensura, HR receives a copy of the agreement and costs.</p>	<p>2018 1<sup>st</sup> April 2019  1<sup>st</sup> May 2019 (revised milestone as engagement process needs to be comprehensive)</p>		<p>update candidate/supplier profile. Updated guidelines presented to Workforce Steering Group March 2019 and to be presented to Managers Forum April 2019.</p>	
<p>25 (AFR). The Council needs to ensure that it formally documents the process for valuations, and that the valuer is provided with detailed instructions for the annual valuation exercise. There should be clear working papers demonstrating that the Council has provided the valuer with all of the appropriate information and that it has considered whether the information</p>	<p>1<sup>st</sup> January 2019  1<sup>st</sup> March 2019 (milestone is agreement of instructions)</p>	<p>Principal Accountant <sup>TM</sup></p>	<p>Valuers commenced on work, but much cannot be completed until early April. Valuation request letter formally shared with auditors.</p>	<p>High/Amber</p>

<p>provided back from the valuer is complete and reasonable. The Council may also wish to review the timing of these valuations, because at present valuations are undertaken at varying points in the year, making the process more complicated than we see at other similar Councils</p>				
<p>26 (AFR). The arrangements for an impairment review should be considered and documented. These arrangements should be implemented as part of the 2018/19 closedown process.</p>	<p>1<sup>st</sup> January 2019</p>	<p>Principal Accountant <small>IM</small></p>	<p>The approach to the impairment review will be reviewed ahead of seeking information from the valuer (above). This will involve the full team and the Council's Estates Manager, and is in accordance with the Code of Practice. Valuation meeting scheduled for 16/1/19 with all stakeholders. Approach discussed and agreed with valuers.</p>	
<p>28 (AFR). The Head of Finance should ensure that an appropriate training programme is in place for all officers that produce working</p>	<p>1<sup>st</sup> January 2019  1<sup>st</sup> April (milestone is for all training to have been</p>	<p>Final Accounts Project Manager</p>	<p>Working Paper requirements and examples shared with the team and subject to discussion. Feedback from auditors on working papers to date has been positive.</p>	<p>High/ <b>Green</b></p>

<p>papers to support the financial statements. The training should include the features of a good working paper and a reminder that a good working paper should enable another suitably qualified professional with no prior knowledge of the authority the means upon which to re-perform the work.</p>	<p>completed)</p>			
<p>30 (AFR) Greater considerations should be given to whether more areas of the accounts would benefit from an increased reliance on estimation techniques to aid faster close.</p>	<p>1<sup>st</sup> January 2019</p>	<p>Final Accounts Project Manager</p>	<p>The accruals process will be reviewed early in 2019, ensuring all parties are clear about their responsibilities, timings, and relevant de minimis levels. Initial discussions held with auditors, notably over accruals. Work to be undertaken by KJ/VB to determine appropriate thresholds. Accruals policy discussed with Accountants and Auditors, with proposed de minimis levels agreed. Incorporated into Closedown plan for Budget Managers (circulated 11/2/19), with supporting forms.</p>	

<p>32 (AFR) Controls around journals should be improved, particularly in relation to those prepared by contract staff.</p>	<p>1<sup>st</sup> January 2019</p>	<p>Head of Finance &amp; Principal Accountants</p>	<p>New controls on journals in place from 1<sup>st</sup> January 2019. Have been discussed with whole team. Initial review of implementation has raised some issues which will be addressed. New process in place and being formally reviewed by SFM and PA(Revenue). Benefits of new approach being recognised.</p>	
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