

Appendix 1 – Action plan

Page In Annual Governance Report	Recommendation	Priority 1 = Low 2 = Medium 3 = High	Responsibility	Agreed	Comments	Anticipated Implementation Date	Progress To 31/12/07
8	R1 Consider amending the draft financial statements for the unadjusted misstatements identified in Appendix 6. Amend the draft letter of representation (included in Appendix 5) accordingly.	3	Head of Finance	Not Agreed	Reasons included in Management Representation letter	n/a	n/a

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11	<p>R2 Address the following issues for the 2007/08 accounts:</p> <ul style="list-style-type: none"> • Review the format of the accounts to ensure compliance with the Statement of Recommended Practice on Local Authority Accounting (SORP), taking into account the further changes in the format of the accounts to be introduced in 2007/08; • Produce working papers as set out in our working paper requirements checklist to support the accounts during the accounts preparation process and make these available at the commencement of the audit; • Subject the accounts and working papers to a quality assurance and review process prior to certification of the accounts; • Improve liaison arrangements with SHL and ensure that the Council's working papers and review process include all those prepared by SHL staff; and • Respond to audit queries promptly. 	3	Head of Finance	Agreed	All points will be included as actions in detailed project plans for completing the 2007/08 Statement of Accounts	30 th June 2008	<p>Capital consultant to provide training early January 2008. Accountant to go on Sector seminar on SORP changes</p> <p>In the process of arranging a visit to N Herts who are a recommended site of good practice. Also going to accept Audit Commission's offer to facilitate a workshop in February/ March.</p> <p>To be consistent when producing detailed Closedown Plan. Possibly try to agree with Audit Commission 2 week period early July to quality check working papers before commencing Audit.</p> <p>To agree and monitor at monthly SHL/SBC Monitoring Meeting.</p> <p>Where possible this was actioned.</p>

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12	R3 Account fully for housing benefit overpayment transactions in the 2007/08 accounts. This should include accounting for the movements in year to recognise new debts arising and the repayments. Provide evidence from the housing benefits and debtors systems to support the year-end debtor balances.	3	Head of Revenues	Agreed	Reconciliation monitoring matrix to be introduced to ensure that procedures are in place and information provided	31 st Dec 2007	Some Anite support and also investigate Integra interface/ reports. End year position will be correct at 31/3/08 and reporting appropriate debtors for overpayments
15	R4 For the 2007/08 accounts: <ul style="list-style-type: none"> review arrangements for updating the asset register and commence a process of regular reconciliation with other property records; ensure asset records are capable of providing the required information for the 2007/08 financial statements; carry out a consistency check on the accounts and notes to ensure that all capital figures agree or can be reconciled both to other entries within the accounts and to the asset register. 	3	Head of Finance	Agreed	All points will be included as actions in the detailed project plan for completing the 2007/08 Statement of Accounts. Preparation work is underway.	Ongoing and for completion before 31 st March 2008	Currently being updated with GVA and IP system and errors discussed Estates: following up with site visits Work commenced 1/1/08 Consistency check to be built into Closedown Plan

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16	R5 Complete full reconciliations for rent allowances, rent rebates and council tax benefits in support of the 2006/07 housing benefit grant claim.	3	Head of Revenues	Agreed	Reconciliation monitoring matrix to be introduced to ensure that procedures are in place and information provided	30 th Nov 2007 29 th Feb 2008	Rent allowances and council tax benefits reconciliations complete. Rent rebates request to Anite and attempting to progress. Subsidy cell does not agree to expenditure
16	<p>R6 As part of the 2007/08 accounts production:</p> <ul style="list-style-type: none"> • Carry out full reconciliations for rent allowances, council tax benefits and rent rebates between the housing benefits system, housing rents and council tax systems, the general ledger and the expected expenditure on the housing benefit grant claim. Update these reconciliations once the grant claim is produced. • Reconcile the debtor (or creditor balance) for the housing benefit grant claim to the expected claim income. Update this reconciliation once the grant claim is produced. 	3	Head of Finance/Head of Revenues		All points will be included as actions in the detailed project plan for completing the 2007/09 Statement of Accounts. Reconciliation monitoring matrix to be introduced to ensure compliance. If full amount on grant claim is set up there could be budget pressure if audited and amended. Therefore HoR to use professional judgement to estimate balance.	Ongoing and for completion before 31 st March 2008	<p>In place by 31/3/08. Reconciliation monitoring matrix produced by 31/12/07 and actioned before the end of February 2008</p> <p>This is a new audit requirement and work is progressing</p>