

## Annual Governance Reports – Action Plan

## Appendix B

Recommendation	Responsibility	Agreed	Comments	Date
<u>Bedfordshire County Council</u> Amend the accounts to disclose Area Based Grant in line with SORP requirements.	Chief Accountant	Yes	2008/09 accounts amended. Area Based Grant will be correctly reflected 2009/10 accounting statements.	29/10/09
Amend the accounts to correct the further error in respect of the disclosure of the ABG in the Income and Expenditure Account as detailed above	Chief Accountant	Yes	2008/09 accounts amended to correctly demonstrate Area Based Grant.	29/10/09
Amend the Cash Flow Statement to correctly account for the transfer of PWLB debt to Luton Borough Council	Chief Accountant	Yes	Cash Flow Statement amended.	29/10/09
Ensure the recommendations made by Internal Audit in respect of the Payroll System, which is now being used by Central Bedfordshire Council, are implemented.	Chief Accountant	Yes	Controls around the payroll system are being reviewed to comply with Internal Audit recommendations. The adequacy of the processes will impact upon the level of testing required during the audit of the 2009/10 accounts.	Ongoing
Consider expanding note 13 in respect of officers remuneration to note the impact of LGR	Chief Accountant	No	No changes to the 2008/09 accounts made in respect of this item. The authority complied with the reporting requirements of the Statement of Recommended. New reporting requirements proposed by the DCLG will be adopted for 2009/10 accounts.	03/06/10
Ensure in the future that the Statements of Account provided for audit reconcile to the trial balance produced by the general ledger	Chief Accountant	Yes	The opening balances for Central Bedfordshire within SAP will be reconciled to the disaggregated balances from Bedfordshire CC and South / Mid Bedfordshire District Councils. When the preparation of the 2009/10 accounts is complete a further trial balance will be taken, which will support the figures in the Income and Expenditure Account and Balance Sheet.	03/06/10
Ensure in the future that the Statements of Account provided for audit reconcile to the underlying asset register records	Chief Accountant	Yes	A new fixed asset register has been created that reconciles to the opening net book balances transferred from Bedfordshire CC and South / Mid Bedfordshire District Councils.  In year movements to these balances will be supported by detailed working papers and ledger reports.	29/01/10  03/06/10

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<p><u>Mid-Bedfordshire District Council</u> Central Bedfordshire should review closedown procedures to reduce the risk of similar issues occurring during the 2009/10 closedown.</p>	<p>Chief Accountant</p>	<p>Yes</p>	<p>New procedures are being put in place to ensure that the Statement of Accounts correctly reflects the financial position of the Council and reconciles to the General Ledger. The material changes highlighted within the 2008/09 AGR will be followed up to ensure that the treatment within the 2009/10 accounts is correct</p>	<p>03/06/10</p>
<p><u>South Bedfordshire District Council</u> Ensure appropriate valuations are used to compile the 2009/10 accounts and that depreciation is calculated correctly using the resource allocation valuation.</p>	<p>Chief Accountant</p>	<p>Yes</p>	<p>Valuations are being provided on a consistent basis to Central Bedfordshire from all three valuers involved in this process i.e. Property Services, Mouchel &amp; Wilkes, Head and Eve. Depreciation will be calculated consistently using valuations at 1 April 2009 being provided by these agencies regardless of the derivation of the asset.</p>	<p>01/04/10</p>
<p>Ensure there are clear authorisation procedures and an authorised signatory list or that IT systems are configured so that those who raise debtor invoices only do so on receipt of duly authorised instruction.</p>	<p>Chief Accountant</p>	<p>Yes</p>	<p>Central Bedfordshire has controls for raising debtor invoices and hold a list of duly authorised signatories within the Chief Accountant's Team.</p>	<p>Ongoing</p>
<p>Undertake a review of all land holdings to ensure all are included in the Council's fixed asset register – even where they have a nil value.</p>	<p>Chief Accountant</p>	<p>Yes</p>	<p>The opening balance for fixed assets to be used for the 2009/10 Statement of Accounts is based on the existing asset register from SBDC. Property Services will be asked over the next year to review all land and property records to recognise potential discrepancies within the fixed asset register.</p>	<p>Ongoing</p>
<p>Ensure the 2009/10 officer emoluments disclosure includes any redundancy payments made to officers who were employees of South Bedfordshire.</p>	<p>Chief Accountant</p>	<p>Yes</p>	<p>New reporting requirements proposed by the DCLG will be adopted for 2009/10 accounts. HR will be asked to provide a schedule for all staff whose total remuneration, including redundancy costs, fall within this new guidance.</p>	<p>03/06/10</p>