

**Details on those recommendations outstanding since April Audit Committee**

**Status – All Amber – Ongoing with target missed.**

**Customer & Shared Services**

**Housing & Council Tax Benefits**

<p><b>Recommendation R1:</b> ‘Interventions’ should be checked in accordance with DWP best practice.</p>
<p><b>Rationale for Recommendation:</b> Invalid claims may not be detected, leading to overpayments and/ or benefit fraud.</p>
<p><b>Target Dates:</b> End of March 2011 End of July 2011 (revised) End of October 2011 (revised)</p>
<p><b>Current Position and Explanation for Slippage:</b> Intervention work re-commenced in August 2011. The only remaining action is to review the methodology for calculating interventions to plan future intervention work.</p>

**Internal Audit: Service Level Agreements**

<p><b>Recommendation R2:</b> All outstanding income relating to SLAs to be pursued with BBC in co-ordination with service areas.</p>
<p><b>Rationale for Recommendation:</b> Charges for services delivered may not be recovered, and late payment may have a detrimental effect on the Council’s cash flow.</p>
<p><b>Target Dates:</b> 31<sup>st</sup> May 2011 31<sup>st</sup> July 2011 (revised) 31<sup>st</sup> October 2011(revised)</p>
<p><b>Current Position and Explanation for Slippage:</b> Good progress has been made on the outstanding debts between the two Councils and as of July 2011 approximately £2.3 million was owed by Bedford Borough Council to CBC with normal business levels of debt expected by end of October 2011.</p>

## Accounts Payable 2010/11 Phase 1

**Recommendation R3:**

The Financial Scheme of Delegation should be updated and maintained in a timely and appropriate manner.

**Rationale for Recommendation:**

The Financial Scheme of Delegation available within the Chief Accountant's team was not up to date as the names of 9 signatories including an Assistant Director were not on the list.

**Target Dates:**

April 2011.

September 2011(revised).

March 2012(revised).

**Current Position and Explanation for Slippage:**

A master data review is currently being undertaken. Following on from this a review to update authorised signatories will also be undertaken. This forms part of the Finance Recovery programme which includes SAP optimisation and has an expected completion date of March 2012.

Once this exercise has been completed HR will enforce the process through SERCO contract management.

## Children's Services

### Bedfordshire Music Service

**Recommendation R4:**

In conjunction with the inventory check, the condition of all assets should be confirmed prior to disaggregation.

**Rationale for Recommendation:**

Currently assets are only checked by the peripatetic teacher on a weekly basis. No independent check is carried out.

**Target Dates:**

30th April 2011.  
30th June 2011(revised)  
30th September 2011 (revised)

**Current Position and Explanation for Slippage:**

The condition was confirmed prior to disaggregation. There is a process in place to check and update the condition of all assets.

**Recommendation R5:**

Future KPIs should be reviewed to consider the qualitative aspects of the service, and should be linked to the Council's priorities and the Children and Young People's Plan. Any critical KPIs should be highlighted.

**Rationale for Recommendation:**

There is a risk that the direction and qualitative aspects of the service are not clearly defined.

**Target Dates:**

1<sup>st</sup> September 2011  
31<sup>st</sup> October 2011 (revised)

**Current Position and Explanation for Slippage:**

Central government guidance through a National Music Plan was expected in July but this has been delayed to the Autumn. CBC will be guided by these plans to set future performance targets for the Music Service. In the interim targets are being set regarding uptake of lessons/musical activity, progress of pupils and efficiency of delivery.