

READING BOROUGH COUNCIL

HEAD OF FINANCE

TO:	AUDIT & GOVERNANCE COMMITTEE		
DATE:	19 April 2016	AGENDA ITEM:	4
TITLE:	AUDIT & INVESTIGATIONS QUARTERLY PROGRESS REPORT		
RESPONSIBLE COUNCILLOR:	COUNCILLOR STEVENS	PORTFOLIO:	FINANCE
SERVICE:	FINANCE	WARDS:	N/A
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1. EXECUTIVE SUMMARY

1.1 This report provides the Audit & Governance Committee with an update on key findings emanating from Internal Audit reports issued since the last quarterly progress report in January.

1.2 The report aims to:





- Provide a high level of assurance, or otherwise, on internal controls operated across the Council that have been subject to audit.
- Advise of significant issues where controls need to improve to effectively manage risks.
- Track progress on the response to audit reports and the implementation of agreed audit recommendations
- Provide an update on the progress of implementing actions reported in the 2014/15 Annual Governance Statement
- Provide details of investigations undertaken for the financial year ending the 31 March 2016 in respect of benefit, housing tenancy fraud and other corporate investigations.

2. RECOMMENDED ACTION

2.1 The Audit & Governance Committee are requested to consider the report.




3. ASSURANCE FRAMEWORK

3.1 Where appropriate each report we issue during the year is given an overall assurance opinion. The opinion stated in the audit report provides a brief objective assessment of the current and expected level of control over the subject audited. It is a statement of the audit view based on the terms of reference agreed at the start of the audit; it is not a statement of fact. The opinion should be independent of local circumstances but should draw attention to any such problems to present a rounded picture. The audit assurance opinion framework is as follows:

Substantial		Substantial assurance can be taken that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Few matters require attention and are compliance or advisory in nature with low impact on residual risk exposure .
Reasonable		We can give reasonable assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.
Limited		Limited assurance can be taken that arrangements to secure governance, risk management and internal control within those areas under review, are suitably designed and applied effectively. More significant matters require management attention with moderate impact on residual risk exposure until resolved.
No assurance		There is no assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Action is required to address the whole control framework in this area with high impact on residual risk exposure until resolved.

3.2 Grading of recommendations

3.2.1 In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Priority	Current Risk
 High	Poor key control design or widespread non-compliance with key controls. Plus a significant risk to achievement of a system objective or evidence present of material loss, error or misstatement.
 Medium	Minor weakness in control design or limited non-compliance with established controls. Plus some risk to achievement of a system objective
 Low	Potential to enhance system design to improve efficiency or effectiveness of controls. These are generally issues of good practice for management consideration

3.4.2 The assurance opinion is based upon the initial risk factor allocated to the subject under review and the number and type of recommendations we make.

3.4.3 It is management's responsibility to ensure that effective controls operate within their service areas. However, we undertake follow up work to provide independent assurance that agreed recommendations arising from audit reviews are implemented in a timely manner. We intend to follow up those audits where we have given limited or 'no' assurance.

4. HIGH LEVEL SUMMARY OF AUDIT FINDINGS

4.1 Foster & Adoption Allowances

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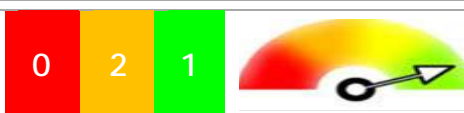


- 4.1.1 The Council has a range of foster carer types (including Family and Friends Foster Carers) providing placements for Looked after Children and pays weekly allowances to the carers based on the age of the child and an hourly rate for short breaks, respite care and day care. Adoption allowances are discretionary and means-tested.
- 4.1.2 RBC currently has 69 foster carers that provide care for children along with independent residential and foster agencies. During the 2015/16 financial year the Fostering Service paid a total of £1.6m care allowances to their foster carers and £4m to foster agencies. As at March 2016 there were 64 children allocated to foster carers and 88 with independent fostering agencies.
- 4.1.3 The current number of supported adopters as at March 2016 was 74 and during the 2015/16 financial year the Adoption Service had paid a total of £0.62m adoption allowances to adopted families.
- 4.1.4 The highest priority risks identified related to the continued dependency upon high cost independent foster agencies and the need to strengthen operational procedures, incorporating the governance arrangements of the Access to Resource Panel. We note the Panel's terms of reference has recently been refreshed to incorporate greater challenge and overview of placement costs and it is now established as the Children's Services Solutions Panel. There is however more work to do to secure financial modelling around packages and how this can then be used to underpin the annually required sufficiency assessment¹.
- 4.1.5 There are a number of manual interventions and spreadsheets in use, due to the current reporting limitations of the MOSAIC information system used by Children's Services. This is currently hampering the effective monitoring of the adoption financial assessment status. Recommendations were made to help improve this and longer term MOSAIC development requirements are being scoped across the service and the milestones plan will include requirements for Fostering and Adoption Services.
- 4.1.6 Although recent CIPFA² benchmarking highlights that the Council's average standard payment per child is 17% greater than the national average, no benchmarking has been undertaken locally and we've recommended that benchmarking with neighbouring authorities is also considered to understand if there are local issues behind these figures.

¹ Under the Childcare Act 2006, local authorities must ensure that there is sufficient, quality, flexible, and sustainable childcare for parents and carers.

² The Chartered Institute of Public Finance and Accountancy

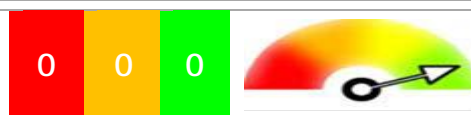
4.2 Homelessness



- 4.2.1 Legislation³, places statutory duties on local housing authorities to provide assistance to people who are homeless or threatened with homelessness. Authorities must consider all applications from people seeking accommodation or assistance in obtaining accommodation.
- 4.2.2 The increasing number of people becoming homeless and the associated financial pressure on the Council to provide temporary accommodation (including bed & breakfast (B&B)) is recognised as a key risk for the Council. The number of households who are owed a statutory duty for the Council to secure accommodation increased from 80 in 2011/12 to 339 in 2014/15. Based on the percentage increase from 13/14 to 14/15 (35%), this number is predicted to increase to over 450 by the end of 2015/16.
- 4.2.3 It is recognised that there are market and social-economic drivers which make it difficult to prevent further growth in the use of B&B accommodation, resulting in significant budget pressures.
- 4.2.4 In order to address the growth in the use of temporary accommodation, including B&B, the Council has developed a Homelessness Strategy to prevent homelessness and to ensure appropriate accommodation is available for those who are or may become homeless. The actions centre on prevention of homelessness, increasing the supply of alternative temporary accommodation and increasing the supply of affordable permanent housing across sectors. A model has also been developed to forecast supply and demand to help with forward planning.
- 4.2.5 There are clear and up to date policies and procedures in place determining the Council's approach to homelessness. Existing procedures meet legislative requirements, and all housing needs assessments (and then decisions) are made on a timely basis and supported by reliable and bona fide evidence.
- 4.2.6 We found satisfactory controls in place to monitor and report the duration and costs of people in B&B and our analysis suggests that despite growing demand, during 2015 the service has been able to reduce the average cost per night per person by 7%. A separate audit to review the monitoring and control of bed and breakfast placements and how the service is sourcing cost effective solutions to meet the demand for emergency accommodation will be undertaken in 2016/17.

³ Part 7 of the Housing Act 1996, as amended by the Homelessness Act 2002 and the Localism Act 2011.

4.3 LSTF - Grant Sign Off



4.3.1 The grant expenditure was reviewed against the conditions set down for expenditure and was certified as having been spent appropriately.

4.4 School Audits

4.5 Reading Girls School

4.5.1 The school was judged as Inadequate by Ofsted following their inspection in December 2015 and our audit review identified some shortcomings in the financial and governance framework. The school has responded positively to the audit review with an action plan to address the audit recommendations. The Head of Service is monitoring progress of the action plan as part of the wider governance improvement process via a bi-monthly formal review meeting with the Chair of Governors and Headteacher.

4.6 St Anne's Catholic Primary School

4.6.1 It is our opinion the School has a good understanding of its financial and operational risks, including its present financial position and is keen to be proactive in improving its financial control system and position. It is recognised that the school is coming out of a period where it has been in special measures and that during that time financial controls did not always operate in an appropriate manner leaving a number of areas with issues to be fully resolved but which the Chair of Governors and Head are in the act of addressing.

5 AUDIT FOLLOW UP REVIEWS

5.1 Fuel System

5.1.1 Following a review of the Council's fuel system in May 2015 we made recommendations to improve control over the use of fuel for the Council's fleet of vehicles. We recommended restrictions were put in place to constrain the volume of fuel at any one dispensing and limit the volume of fuel dispensed within a set period of time. In addition to fuel usage restrictions, more needed to be done to manage and restrict the number of fuel keys (including override keys) and develop better information on vehicle/equipment fuel usage, such as fuel capacity for identification of variations in fuel consumption, efficiency and possible fuel misuse.

5.1.2 In response to our recommendations an exercise has been completed to review the usage of all existing fuel keys (vehicle & plant). The Corporate Facilities Team has worked with fleet management and service managers to improve management information and monitoring is now in place. Restrictions on fuel dispersal for plant machinery have been implemented and discussions are being held with service managers on applying additional restrictions for vehicles, such as limiting the numbers of litres that can be dispensed per day.

5.2 Fleet Management

5.2.1 Following a review of the Council's fleet management in 2015 we made recommendations to increase the frequency of checking of driver licences with respect to fleet vehicles and for staff using their own vehicles on Council business (these are known as the 'grey fleet'). We also recommended that the implementation and use of trackers needs to be reviewed, updated and then universally implemented.

5.2.2 Following the audit a programme of checks by HR has been undertaken on all drivers of fleet vehicles. The issue of carrying out systematic checking of the grey fleet is currently in motion. It has been recognised that this is a significant and resource intensive initiative that requires careful rollout. Manager briefings about the plans have taken place and guidance notes, along with a proforma for completing the checks have been placed on the Council's intranet. From the 1st April onwards payroll will be checking mileage returns against vehicle data to ensure checks have been completed.

5.2.3 A single vehicle tracking system that covers all council vehicles is now in place. The system can provide a variety of information for managers, including location, routes on a time and date line basis. The system also provides further features that could be rolled out in future (reporting on driver performance, speed etc).

5.3 School Attainment

5.3.1 Our follow review confirmed that all internal audit recommendations made following our audit in April 2015 have been implemented. A number of improvements to strengthen the quality of attainment data have been made. The Fischer Family Trust Aspire⁴ data analytic tool has been introduced to help provide an overview of the key stage 4 target setting and procedures for monitoring data and challenging targets have been strengthened.

⁴ FFT Aspire is a reporting and data tool for schools, local authorities and academy chains. FFT Aspire provides key target setting and school performance evaluation information using the latest curriculum and accountability measures, that allows quick and easy to access and providing in-depth analysis to support future planning and preparation for Ofsted and Estyn inspections.

6. ANNUAL GOVERNANCE STATEMENT ACTION PLAN UPDATE

- 6.1 Appendix 1 sets out the progress made in implementing the actions which were reported in the 2014/15 Annual Governance Statement (AGS). The 2014/15 AGS was approved by the Audit and Governance Committee on 8 July 2015 and contained 17 actions for improvement, with the specific request that Internal Audit followed up agreed actions and reported back progress to the Committee at the end of the following financial year.

7. INVESTIGATIONS (April 2015 - March 2016)

7.1 Housing Benefit

- 7.1.1 Whilst the Council no longer investigates Housing Benefit fraud there have been a few residual cases with investigations and Legal services.

- 7.1.2 For the period April 2015 to March 2016 the total Housing Benefit overpayment figures for cases prosecuted (9 cases) is £70,727.

7.2 Fraud & Error Reduction Incentive Scheme

- 7.2.1 Investigation officers are working very closely with Housing Benefit teams on the Fraud & Error Reduction Incentive Scheme (FERIS). The scheme is a DWP initiative and provides financial incentives (approximately £6.5k per month) to local authorities who reduce fraud and error in their Housing Benefit cases. A schedule of planned visits (45 per month) on current Housing Benefit claimants are undertaken to ensure claimant details held are accurate and up-to-date.

- 7.2.2 Investigations will look at any referrals coming from this work where the unreported change affects the rate of Council Tax support awarded. Investigations commenced these visits in August 2015 to date 46% of FERIS cases are producing overpayments of Benefit.

7.3 Council Tax Support

- 7.3.1 The Council Tax Support overpayment figure as at March 2015 is £40,997, which include three prosecutions. 35 claimants investigated have been subject to Administration Penalties⁵, with the total fines imposed amounting to £20,361.

⁵ We offer an administrative penalty in circumstances where it is felt that it would be more suitable to dispose of the matter without criminal proceedings being initiated.

7.4 Housing Tenancy

7.4.1 For the period April 2015 to March 2016 the team has assisted in the return to stock of 3 council properties and 2 properties for social landlords within Reading.

7.4.2 It is difficult to quantify the financial implications of these types of investigations, however the national agreed figure of £18,000 is considered to be the average cost per Local Authority for retaining a family in temporary accommodation. Using this figure (5x £18,000) in the region of £90,000 could have been saved as a result of tenancy investigations.

7.4.3 Investigation officers have been working with Housing to undertake a rolling programme of tenancy audits (82 visits to date), which has led to further investigations into potential non-residency for 2 tenancies.

7.5 Tenancy Fraud Hub - Joint Working

7.5.1 Following a successful bid for funding from the DCLG in 2015 the fraud hub was launched in January 2016. The bid provided the technology to set up an intelligence hub for proactive tenancy fraud prevention, detection and deterrence through the sharing and matching of data from both Local Authorities and registered Social Housing.

7.6 Blue Badge Investigations

7.4.1 In the period April 2015 through to March 2016, we have been working closely with RBC Parking services and with the Parking Enforcement offices. We have seen an increase in the cases referred to us and have been actively involved in a number of badge seizures. Over the last financial year we have received a total of 45 referrals of inappropriate use. 19 parking notices have been issued for minor Blue badge offences and 9 Blue Badges have been seized and removed from circulation and we have successfully brought 6 prosecutions for Blue Badge fraud in Reading.

7.7 Adult Social Care

7.6.1 Over the period April 2015 to March 2016 the team have been involved with a complex investigation relating to allegations of possible overcharging by a residential care provide. Following a lengthy investigation the provider agreed to repay almost £24,000 back to Reading Borough Council.

7.5 Other Investigation Activity

7.5.1 One area we have developed over the years is the hand delivery or personal service of legal paperwork. Legal Services have been utilising investigations staff in order to expedite the recovery actions of such cases. In the period we have delivered a total of 17 orders to the value of £68,147, saving the Council an estimated £1,575 in legal costs for the servicing of papers.

8. CONTRIBUTION TO STRATEGIC AIMS

- 8.1 Audit Services aims to assist in the achievement of the strategic aims of the Authority by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes contributing to the strategic aim of remaining financially sustainable.

9. COMMUNITY ENGAGEMENT AND INFORMATION

- 9.1 N/A

10. LEGAL IMPLICATIONS

- 10.1 Legislation dictates the objectives and purpose of the Internal Audit service the requirement for an internal audit function is either explicit or implied in the relevant local government legislation.

- 10.2 Section 151 of the Local Government act 1972 requires every local authority to “make arrangements for the proper administration of its financial affairs” and to ensure that one of the officers has responsibility for the administration of those affairs.

- 10.3 In England, more specific requirements are detailed in the Accounts and Audit Regulations 2011, in that authorities must “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper internal audit practices”.

- 10.4 The Internal Audit Service works to best practice as set out in Public Sector Internal Audit Standards Issued by the Relevant Internal Audit Standard Setters. This includes the requirement to prepare and present regular reports to the Committee on the performance of the Internal Audit service.

11. FINANCIAL IMPLICATIONS

- 11.1 N/A

12. BACKGROUND PAPERS

- 12.1 N/A

Appendix 1 AGS Action Plan update

Ref	Action		Progress as at 31.3.16
AGS 1	Develop and manage a budget and financial management strategy to operate within available resources over the period to 2017/18	Managing Director	<p>The Council set the Budget for 2016/17 at Council on 23 February 2016. The report set out the Council's approach to operate services in the context of reducing income in particular significant reductions in Revenue Support Grant over the next 4 years.</p> <p>The report set out proposals to set the budget for this current year and the strategy for reducing costs and maximising income to enable us manage with the forecast budget envelope over the next four years. This included implementing agreed savings and developing options for further savings for consideration in the coming year.</p> <p>The proposals set out in the report at Council will feed into a draft four year "efficiency plan" to be submitted to government by 14 October 2016 in return for a multi-year funding settlement which is intended to give more certainty for financial planning purposes.</p> <p>In year, officers are required by the budget framework to bring forward mitigating measures where practical to address adverse budget variances as part of a robust budget monitoring process.</p>
AGS 2	Strengthen financial and budget management throughout Council services and provide effective financial management support considering reducing budgets and the changing nature of income.	Head of Finance	Financial systems & procedures have been developing and further developments are anticipated during 2016, including Purchase to Pay revised processes (including a strict "no Purchase Order no payment" from 16/17) and stronger system of "Budgetary Control"
AGS 3	Introduce cost effective solutions to meet the demand for safe and adequate emergency accommodation and mitigate the growing pressure on the B&B budget.	Director of Environment & Neighbourhood Services	In order to address the growth in the use of temporary accommodation including bed & breakfast resulting in significant budget pressures, the Council has developed a Homelessness Strategy to prevent homelessness and to ensure appropriate accommodation is available for those who are or may become homeless. The actions centre on prevention of homelessness, increasing the supply of alternative temporary accommodation and increasing the supply of affordable permanent housing across sectors. This Strategy and actions were approved by the Housing, Neighbourhood & Leisure Committee in November 2015.

Ref	Action		Progress as at 31.3.16
AGS 4	Continue work to accelerate progress and reduce the school attainment gap	Director of Children, Education & Early Help Services	The Educational Ambition and Achievement Strategy 2015-2018 and its associated Implementation Plan for Raising Standards were both approved by the ACE Committee in November 2015. These documents place a strong emphasis on narrowing the attainment gap between certain groups of vulnerable children and their peers. Since then the schools-led Reading Educational Excellence for All Partnership (REEAP) has been formally established, and it has identified Closing The Gap as one of three priorities for collaborative working over the coming year. In addition the work of the School Partnership Advisers has been focused on supporting and challenging schools to address under-performance and improve outcomes for all children.
AGS 5	Develop further the Special Educational Needs (SEN) Strategy to enable schools to meet the needs of children and young people with higher levels of need	Director of Children, Education & Early Help Services	Progress on the implementation of the SEND Reforms is on target, particularly in relation to the development of a local offer and of Education, Health and Care Plans for children with SEN. For the past year a Headteachers Working Group, formed as a sub-group of Schools Forum, has been meeting to develop a set of proposals for ensuring that the needs of children with higher levels of need can be effectively met within the available budget (the High Needs Block of the Dedicated Schools Grant). A highly experienced SEND Transformation Manager has recently been appointed to develop Strategic and Operational Plans that will clearly identify the actions that need to be taken in the short, medium and long term.
AGS 6	Continue to refresh forecasts to maintain level of understanding and develop capacity/demand modelling and promote development in children's services	Director of Children, Education & Early Help Services	This work has now been commissioned by the service from Finance as part of a budgeting exercise for the new financial year and should be complete by the end of April 2016
AGS 7	Develop and monitor actions to mitigate the failure of providers around adult and children safeguarding	Directors of Children's & Adult's	A Quality Performance Monitoring Board meets 6-weekly and collates and analyses all info on Provider performance. In 2016, this will be reviewed and refined, to be reported as part of the Commissioning transformation plan
AGS 8	Produce a new workforce development plan to take account of Reshaping the Council, new skills required and the changing demands on services.	Director of Adult Care & Health Services	The planned work for 2015 was deferred in order to deliver a more critical Children's Services workforce strategy. This will be picked up in 2016, and reported in Summer 2016.

Ref	Action		Progress as at 31.3.16
AGS 9	The Council is continuing to refine and simplify processes and procedures and will provide guidance and training to staff to ensure that controls are embedded throughout the organisation.	Managing Director	<p>A planned approach to improve the current business process for Purchase to Pay (PTP) is underway. Process re-design, training, communication and supplier management is under development working towards going live with the new business process, including the supporting communications to staff and online training, in January-February 2016</p> <p>HR processes to make changes to the establishment, new starters, changes to an existing employee, working patterns, notice of leaving, recruitment request etc. are being redesigned with new processes being implemented early in 2016/7.</p> <p>Internal audit have been reviewing and preparing procedure rules for financial processes setting out the consequences of not complying with the approved process. The purpose of these procedure rules is to ensure proper process is followed and the Council can demonstrate it is spending appropriately.</p>
AGS 10	Continue to monitor the impact on staff resilience (stress and motivation) of organisational change and change generally	Head of Legal & Democratic Services	The Council periodically undertakes staff surveys to provide us information on the levels of satisfaction in the workforce. Additionally, absence data provides us with trends of reasons for absence and this process has recently been improved.
AGS 11	Continue to undertake work on embedding the policy, delivery, governance and monitoring arrangements for Health & Safety.	Managing Director	High levels of H&S training continue to be delivered to managers and staff. H&S is being embedded in the normal performance management processes by ensuring that essential health & safety targets are included in individuals 1:1's and appraisals. The Health & Safety Team carry out assurance monitoring of high risk buildings to ensure that building safety-related compliance actions are completed. A guide has been prepared (and sent out) to all building managers and schools that details what regular actions need to be carried out. An action plan is in place covering all other aspects of building safety-related matters. An audit is scheduled to assess the overall progress with embedding health & safety within services and the levels of building safety compliance.
AGS 12	Continue to develop our commissioning, procurement and contract management	Director of Adult Care & Health Services	The DACHS Transformation programme has a portfolio committed to specific projects to address this development. Resources have been committed, and all specified SMART targets are reported via DACHS Transformation Board and then CMT. The plan aims to deliver by end August 16. Progress is also shared with lead councillors.

Ref	Action		Progress as at 31.3.16
AGS 13	Continue to undertake work to further improve information management and the Council's data protection policy and reduce the risk of loss of data.	Head of Legal & Democratic Services	<p>Activity during 2015/16 includes:-</p> <ul style="list-style-type: none"> An ongoing review of Council's data protection policies. New Subject Access Request policy. Corporate e-training data protection programme launched. Council's existing ICT Policies reviewed and updated. Information Governance Officer appointment made. Global Certs and Secure GCSX email accounts rolled out to officers. Maytech secure large file transfer facility Implemented. Cisco Anyconnect remote access solution for secure remote working implemented. Extended use of secure collaborative working using Huddle cloud services. BES 12 secure Mobile Device Management solution implemented for secure control of Blackberry, Android, and ios mobile devices. PSN (GCSX) email services separated and restricted email routing traffic implemented. Upgrades in progress for Websense (Web and email filtering) and Trend (AV & Malware). Ongoing security training and security awareness bulletins issued to staff. N3(health integration) compliance project initiated
AGS 14	Given the risks presented via the significant changes being delivered and further cost reduction activity across the Council, the Corporate Management Team will continue to closely monitor the operation of the Council's control environment through the transformation and change processes	Managing Director	<p>The Corporate Management Team continues to ensure that appropriate governance and delivery mechanisms are in place for the change activity needed to deliver savings and service improvement. Progress against key milestones is routinely monitored at CMT and integrated with the budget monitoring process.</p> <p>The Council's risk register is periodically reviewed by CMT and reported to Audit & Governance Committee at least twice per annum</p>
AGS 15	Complete a Council wide review of the use of vehicles and fleet in general to ensure compliance with legislation and that value for money is achieved	Director of Environment & Neighbourhood Services	<p>Council wide review completed to ensure compliance with legislation. Driver licences checks for fleet drivers completed and grey fleet driver checks were completed by end March 2016. Payroll has started to check that there is an up to date grey fleet check completed before processing mileage claims. Vehicle maintenance agreements are due to be issued to meet procurement requirements and ensure best value for money. Replacement vehicle policy signed off and vehicle purchase using framework agreements is awaiting sign off. Vehicle Tracking devices are now fitted to all RBC fleet vehicles (and managed by the Transport & Fleet Manager rather than individual services), this is improving vehicle utilisation and reducing outside spend on short term hires. All six of the external/internal audit requirements for fleet have either been fully met or are near to completion.</p>

Ref	Action		Progress as at 31.3.16
AGS 16	Deliver improvements and actions contained in the Finance Improvement Plan	Head of Finance	Some actions have been complete; others are on-going - Finance Improvement Plan periodically reviewed and updated by the Senior Finance Management Team (SFMT).
AGS 17	Deliver and monitor the requirements of the Local Government Data Transparency Code 2015 which sets out the requirement for Councils to publish key information	Head of Customer Services	<p>An action plan to deliver the code was set up and progress has been monitored on a regular basis by Corporate Management Team. Implementation of the code has in the main been delivered with one remaining area requiring further work to complete in full:</p> <p>For the requirement to publish procurement information with a value that exceeds £5000 interim information has been published. Further work will be done systematically to increase the number of contracts published during 2016/17.</p> <p>A range of information will require updating annually and arrangements for this are in place.</p>