

Audit Ref No	Recommendation	Priority	Post responsible	Service Management Team	Response	Action Date	Chase up Memo(s)	Date Closed
<b>WINCHESTER FIRE STATION 2009/10</b>								
3.18	The current imprest level of £150 should be reduced to £100, in view of the reduced average monthly expenditure	Medium	Senior Station Support	Assistant Chief Officer – Service Delivery Response	Agreed a request will be made	January 2010	06/01/2010	7/01/2010
3.43	The station payphone should be removed in view of it not being used and the rental costs being incurred by the Authority.	Medium	Station Manager	Assistant Chief Officer – Service Delivery Response	Agreed – will contact Service Headquarters	January 2010	06/01/2010	7/01/2010

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<b>HUMAN RESOURCES 2008/2009</b>								
3.19	Sufficient and prompt evidence should be held in the Workforce Planning section of staff terminating their employment in order that newly vacant posts may be known and the recruitment process not delayed.	Medium	Human Resources Manager (Workforce Planning and Support)	Director of Human Resources	Workforce Support action all leavers and notify workforce planning of leavers. It is the responsibility of the line manager to instigate arrangements for a replacement and the new procedures will assist in this process.	review in June 2009 adjusted to complete by 30/04/2010	29/06/2009 18/01/2010	26/02/2010
<b>PROCUREMENT 2008/09</b>								
3.4	All job descriptions that are not current should be reviewed and updated as soon as possible.	Low	Procurement Manager and Human Resources department	Head of Financial and Office Services	Agreed	June 2009 Extended to 31/12/2009	29/06/2009 27/08/2009 3/12/2009	4/12/2009

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3.10	We recommend that the annual orders spreadsheet should be reviewed to ensure that official orders are placed annually, as appropriate. In addition, educational courses and franking machine replenishments should be supported by annual orders.	Medium	Procurement Manager and the new role of the Contracts Compliance Officer when in post	Head of Financial and Office Services	Agreed, the current annual order register was initiated to help assist with forward planning but has become unmanageable within the current climate and resource level. There are now provisions to employ a Contracts Compliance Officer and one of their many roles will involve the management and updating of this document for all annual orders and contracts starting from April 2009.	April 2009 extended to April 2010	20/04/2009 27/08/2009 3/12/2009	4/12/2009
<p>Performance Review Team comment: The Contracts Compliance officer is now in post. The annual orders spreadsheet is now being updated for supplies. Other departments receive regular reminders to record their own.</p>								

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<b>ANDOVER WHOLETIME FIRE STATION 2009/10</b>								
3.34	The 'track changes' facility on the computerised inventory should be used at all times, to ensure that any changes in the inventory are recorded and an audit trail is in place.	Medium	Station Administrator	Assistant Chief Officer Service Delivery Response	Station Administrator advised. Training may be required.	30/11/2009	13/11/2009 13/01/2010	14/01/2010
3.33	The inventory record should be amended to reflect that former social club assets are now owned by the Authority, or removed from the inventory, as appropriate.	Medium	Station Administrator	Assistant Chief Officer Service Delivery Response	Station Administrator to update the inventory as advised.	30/11/2009	13/11/2009	22/12/2009

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3.35	Each inventory asset should be identified using separate lines on the inventory record and also include the order number, date received and purchase price, in line with financial regulations.	Medium	Station Administrator	Assistant Chief Officer Service Delivery Response	Station administrator advised.	30/11/2009	13/11/2009	22/12/2009
3.36	Care should be taken to ensure that assets recorded on the inventory are accurately recorded.	Medium	Station Administrator	Assistant Chief Officer Service Delivery Response	Station administrator advised	30/11/2009	13/11/2009	22/12/2009

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3.37	All disposals and transfers should be supported by sufficient detail on the inventory. In addition, the assets identified from the old inventory and the items subsequently found at the audit should now be accounted for on the current inventory.	Medium	Station Administrator	Assistant Chief Officer Service Delivery Response	Station administrator advised	30/11/2009	13/11/2009	22/12/2009
3.38	Someone other than the person responsible for maintaining the inventory should undertake annual inventory stock checks. This may be performed on a cyclical basis throughout the	Medium	Firefighter identified	Assistant Chief Officer Service Delivery Response	Agreed	30/11/2009	13/11/2009	22/12/2009

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	year, if preferred, providing all independent checks are date recorded and initialled on the inventory to complete the audit trail.							
<b>UNOFFICIAL FUNDS 2009/10</b>								
3.3	We recommend that the Service Order is amended to include a date by which audited accounts should be sent to headquarters for review. This should ensure the timely receipt of the audited accounts.	Low	Financial Services Officer	Head of Financial and Office Services	Agreed	31/10/2009 extended to 31/12/2009	14/10/2009 20/12/2009	31/12/2009

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3.9	The members should agree a constitution for all social clubs and unofficial funds.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009
3.12	There should be a segregation of duties between the collection and banking of income and the record keeping of transactions.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder requesting that all Social clubs have this in place will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009
3.14	All social club accounts and unofficial accounts should be audited in a timely manner.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder for social clubs to do this will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009
3.16	The accounts for the social funds should be set up as dual signatory accounts.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder for social clubs to do this will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009

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3.20	Records should be kept for all transactions. This should include income, expenditure and running total as minimum requirement.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder for social clubs to do this will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009
3.22	All firefighters who are involved in the administration of social funds should read the service order to be aware of procedures.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder for social clubs to do this will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009
3.24	An independent person should audit all social and unofficial funds annually.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder for social clubs to do this will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009

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3.28	Regular reconciliations should be carried out as part of the record keeping.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder for social clubs to do this will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009	29/12/2009
3.30	Cheques should not be pre-signed.	High	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder will be sent out.	31/10/2009	14/10/2009	29/12/2009
3.7	A list should be collated by the central officer and includes the names of the social funds treasurer and the member of staff who administers the fund. This should be updated annually by collecting the information together with the audit certificate.	Medium	Accountancy Assistant	Head of Financial and Office Services	Agreed	31/10/2009 extended to 31/12/2009	14/10/2009 20/12/2009	26/02/2010

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3.26	All social clubs should hold an annual meeting for their members to approve the accounts.	Medium	Financial Services Officer/ Accountancy Assistant	Head of Financial and Office Services	A reminder for social clubs to do this will be sent out.	31/10/2009 extended to 31/12/2009	14/10/2009 20/12/2009	26/02/2010
<b>RISK MANAGEMENT 2008/09</b>								
3.6	We recommend that a follow-up review is completed to confirm that the risk is still being managed and can remain on the "green register".	Low	Deputy Performance Review Manager	Director of Corporate Services	There is currently a system in place to refer the 'green risk register' to Service Management Team annually for confirmation that the scoring is still appropriate. The current process to ensure that risks on the 'green register' are still being managed appropriately will be further strengthened by undertaking a follow up review on an annual basis.	31/12/2009	N/A	6/01/2010

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<b>HAVANT (WHOLETIME) FIRE STATION 2009/10</b>								
3.6	All retained claim forms should be fully completed and signed by an appropriate officer, although it is appreciated that the new Retained Management System will obviate this.	Low	Station Manager, Havant	Assistant Chief Officer – Service Delivery Response	This system is now obsolete with the introduction of the new Retained Management System RMS.	24/11/2009	20/12/2009	13/01/2010
3.8	All retained claim forms should be signed as input by the inputter. It is appreciated that the new Retained Management System will eradicate this.	Low	Station Manager, Havant	Assistant Chief Officer – Service Delivery Response	Should the need arise to revert to the old system, signatures will be needed	24/11/2009	20/12/2009	13/01/2010

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3.13	Access to the key to the safe should be restricted.	Medium	All Havant managers and Admin Assistants	Assistant Chief Officer – Service Delivery Response	Agreed	30/12/2009	20/12/2009	13/01/2010
3.19	Indent pads are securely stored in the Station Manager's office	Medium	All Havant managers must comply	Assistant Chief Officer – Service Delivery Response	These pads must be accessible for all managers at Havant. However, No indent is to be sent to Headquarters without an authorised signature by a Havant manager. Strict adherence to these protocols must be made.	30/11/2009	20/12/2009	13/01/2010
3.21	All indents vouchers should be crossed through prior to authorisation.	Medium	All Havant managers and personnel to comply	Assistant Chief Officer – Service Delivery Response	All indents to be viewed and crossed through prior to dispatch. The manager's name and number must be clearly legible.	30/11/2009	20/12/2009	13/01/2010

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3.26	Access to the inventory should be restricted and be password protected.	Medium	Admin Assistant	Assistant Chief Officer – Service Delivery Response	Completed already	24/11/2009	20/12/2009	13/01/2010
3.28	The person creating the inventory should not be the person checking the inventory. The check of the inventory should be carried out by an independent person.	Medium	SM Havant Admin Assistants	Assistant Chief Officer – Service Delivery Response	Watch Manager White Watch to undertake inventory checks annually. Changes can only be made by the Admin assistants	30/11/2009	20/12/2009	13/01/2010
3.30	Old inventories should be kept to provide an audit trail of past items and any items which have been transferred or disposed of.	Medium	Admin assistants and White Watch Manager to monitor	Assistant Chief Officer – Service Delivery Response	There are no archived inventories available at Havant. Inventories will be archived for the future.	30/11/2009	20/12/2009	13/01/2010

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3.36	As proof that firefighters agree with their claims made all overtime and TOIL records should be signed by the firefighter making the claim.	Medium	All Havant staff	Assistant Chief Officer – Service Delivery Response	Personnel to sign paperwork as directed. Managers to audit monthly to ensure compliance.	30/11/2009	20/12/2009	13/01/2010
3.38	To provide evidence that firefighters agree with claims, all forms should be signed by the relevant firefighters.	Medium	All Havant staff	Assistant Chief Officer – Service Delivery Response	Personnel to sign paperwork as directed. Managers to audit monthly to ensure compliance.	30/11/2009	20/12/2009	13/01/2010
3.40	Where possible, care should be taken to ensure that accumulated TOIL does not exceed fifty hours, in line with regulations. It is noted that evidence was produced to show	Medium	Managers to monitor especially Station Manager, Havant	Assistant Chief Officer – Service Delivery Response	Staff are only allowed to accrue 30 hours TOIL. This accumulation is monitored very carefully. No staff are over this total today.	24/11/2009	20/12/2009	13/01/2010

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	that the excess in hours is being dealt with by the Station Manager.							
3.42	All overtime claims should be signed by the firefighter claiming overtime.	Medium	All Havant staff	Assistant Chief Officer – Service Delivery Response	Personnel to sign paperwork as directed. Managers to audit monthly to ensure compliance	30/11/2009	20/12/2009	13/01/2010
<b>PARTNERSHIPS 2008/09</b>								
3.15	We recommend that the Ambulance Co-responders agreement should be recorded on the partnerships database following finalisation as a partnership.	Medium	Station Manager Response Support	Assistant Chief Officer – Service Delivery Response	Agreed	30/11/2009	N/A	30/11/2009

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3.16	We recommend that the Ambulance Co-responders partnership should document their intended review of key risks in the operation of their partnership agreement to ensure that all risks are accounted for.	Medium	Station Manager Response Support	Assistant Chief Officer – Service Delivery Response	Agreed	30/11/2009	N/A	8/02/2010

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<b>BUDGET MANAGEMENT AND FINANCIAL PLANNING 2009/10</b>								
3.12	We recommend that where possible, budget reports should be promptly produced at the commencement of a financial year in order to assist budget managers/holders in maintaining sound budgetary control from the outset of the new financial year.	Medium	Financial Services Manager	Head of Financial & Office Services	We send out the budget reports when the information is made available on SAP by HCC, which is usually in May.  We will send this recommendation on to HCC to gain their response to this.	1/04/2010	1/02/2010	1/02/2010

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3.6	We recommend that future revisions of the Service Plan include reference to the Authority's overall capital and revenue budgets in order that objectives may be taken into perspective.	Medium	Head of Financial and Office Services	Head of Financial and Office Services	Agreed. The revenue and capital budgets will be included in the Service Plan for context.	1/04/2010	N/A	11/03/2010
3.11	We recommend that for clarity, consideration should be given to including graphically, a budget trend analysis with previous years, on future production of the Authority's budget book.	Low	Head of Financial and Office Services	Head of Financial and Office Services	Agreed	1/04/2010	03/03/2010	03/03/2010

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<b>FOLLOW-UP PROPERTY MANAGEMENT &amp; CAPITAL CONTRACTS 2007/08</b>								
3.6	Consideration should be given to developing a computerised system with appropriate linkages to the individual details in the property register to the overall summaries contained in the property strategy.	High	Property Services Manager in conjunction with Information Services Manager	Director of Corporate Services	Agreed, we identified this as something we wanted to do once we were happy that the format of the register is working well. Given the flow of information, we will consider whether the condition survey data could be sent to us as a set of linked spreadsheets.	31/03/2009 extended to quarter 3 2009/10	31/12/2008 20/02/2009 20/04/2009 28/08/2009 12/10/2009 28/10/2009 20/12/2009	15/02/2010
3.6	In the longer term, consideration should be given to introducing an asset management system (linked to the Hampshire County Council computer system) in order to support the Property Strategy and Register.	Low	Property Services Manager in conjunction with Information Services Manager	Director of Corporate Services	We have already looked at a property management application used by Hampshire County Council, but concluded that its current state of development would add little real value. We will continue to monitor application development as part of SAP exploitation.	31/03/2009 extended to quarter 3 2009/10	31/12/2008 20/02/2009 20/04/2009 28/08/2009 12/10/2009 28/10/2009 20/12/2009	15/02/2010

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3.7	The details contained in the property strategy should be compatible with the terrier of Hampshire Fire & Rescue Service properties maintained by Property Business and Regulatory Services (PBRs) in their IT system.	High	Property Services Manager  in conjunction with  Information Services Manager	Director of Corporate Services	Agreed and the solution is linked to comments made in 3.6 and 3.7 above.	31/03/2009  extended to quarter 3 2009/10	31/12/2008  20/02/2009  20/04/2009  28/08/2009  12/10/2009  28/10/2009  20/12/2009	15/02/2010
<p>Property Services now have access to the condition surveys in the HCC IT system</p>								

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<b>IT STRATEGY AND MANAGEMENT 2008/09</b>								
3.13	We recommend that departmental plans include a clear section where there is an ICT requirement to achieve the improvements outlined in the Plan.	Medium	Director of Corporate Services	Director of Corporate Services	We improved the format of our 'briefing sheet' for describing proposed corporate objectives in September 2008. This includes a section on 'resource implications' and the owner of the proposed objective is expected to identify human, physical, ICT and financial implications associated with the proposed objective. We will re-emphasise at Service Management Team the importance of ICT.	March 2009 extended to 30/11/2009	03/02/2009 26/08/2009 28/10/2009	2/11/2009
Performance Review comment: The ICT Manager now reports to Service Management Team quarterly and is able to remind managers of this requirement before next years plans are completed.								

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<b>BUSINESS EDUCATION 2008/09</b>								
3.7	We recommend that management review the charge levied to business annually to ensure that the fee is in accordance with market prices.	Medium	Business Education Manager	Assistant Chief Officer – Community Safety	We will investigate the charges made by other organisations. Fee will be adjusted upon consultation with function management.	01/04/2009 extended to be completed by 1/04/2010 to fit in the financial year	20/04/2009 30/06/2009 06/01/2010 11/02/2010	10/03/2010
<b>EMERGENCY CATERING 2009/10</b>								
3.10	We recommend that procedure notes are drawn up to clarify the how to deal with stock control.	Medium	Station Manager Response Delivery	Assistant Chief Officer (Service Delivery Response)	Agreed	31/12/2009	06/01/2010 15/02/2010	10/03/2010

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3.12	A record should be kept regarding disposed stock. This should include the description of the item, the date, the reason for disposal and the authorisation for the disposal	Low	Station Manager Response Delivery	Assistant Chief Officer (Service Delivery Response)	Agreed and to be incorporated with protocols	31/03/2010	06/01/2010 15/02/2010	10/03/2010