

Gwent Police Authority

External Audit Recommendations - Status Report as at 9th April 2008

REPORT RECOMMENDATIONS			IMPLEMENTATION			
	<i>RED – HIGH PRIORITY/RISK</i>	<i>BLUE – MEDIUM</i>	<i>BLACK - LOW</i>			<i>GREEN - UPDATES</i>
Ref	Narrative	Risk	Original Plan Date	Current Plan Date	Responsible Officer	Current Status
	<u>REVIEW OF THE ARRANGEMENTS FOR THE LETTING AND MANAGEMENT OF THE VEHICLE RECOVERY CONTRACT (July 2004) – May 2005</u>					
R04	The practicalities of providing IT based reconciliations between the number of vehicle recoveries requested by the Control Room to the number of vehicle recoveries reported as completed by each operator should be considered.	M	Dec 05	Sept 07	VRLO	The practicalities of an IT based solution have now been considered and a report is to be prepared for consideration by the Police Authority, subject to the results of the benchmarking exercise (see R08 below).
R07	The present arrangements for reviewing/checking returns and invoices should be reviewed to identify the scope for introducing exception reports which show trends and other variations. These should then be subject to review and clearance by staff within the Vehicle Recovery Unit.	M	March 06	Sept 07	VRLO	Subject to completion of R04 above.
R08	In the longer term and certainly prior to the re-tendering of the present contract, the cost and role of the Vehicle Recovery Unit will need to be benchmarked against those of other forces and the services provided by external suppliers.	M	April 07	April 08	FM	The results of the Benchmarking surveys are now with the Procurement Dept. for analysis. Ongoing.

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	<u>AUDIT OF FINANCIAL STATEMENTS</u> – <u>December 2007</u>					
	<u>Overall system of internal control</u>					
R01	<p><i>Issue:</i> The Authority is presently managing investments on behalf of the Gwent Shrievally Trust.</p> <p><i>Recommendation:</i> We recommend that the Authority should review the basis of its current relationship with the Gwent Shrievally Trust to ensure that any financial risks to Authority funds that may arise are identified and appropriately managed. Details of the financial relationship should also be disclosed in the Authority's annual accounts.</p> <p><i>Intended outcome/benefit:</i> Improved financial safeguards for the Authority in relation to investments managed on behalf of a third party.</p>	H	March 08		PFA	At the meeting held on 25/03/08, the Trustees of the Gwent Shrievally Trust resolved that written agreement would be made between Gwent Police Authority and the Trust stating no liability on the Authority to repay the Trust if a counter party went into liquidation/bankrupt. Completed.
	<u>Key financial systems</u>					
R02	<p><i>Issue:</i> Written instructions are not yet in place for all financial procedures.</p> <p><i>Recommendation:</i> Internal procedures should be written for compiling the various manual year-end elements of the accounts such as manual accruals, provisions and reserves.</p> <p><i>Intended outcome/benefit:</i> Increased assurance that year-end manual amounts will be compiled on a consistent basis.</p>	H	March 08		PMA(s)	Internal instructions covering these year-end procedures have now been compiled. Completed.

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R03	<p><u>Issue:</u> The Authority is passing on, in some instances, the VAT it has incurred on expenditure to be reimbursed by third parties, but not in all cases.</p> <p><u>Recommendation:</u> The Authority should ensure that it applies a consistent approach to the charging of VAT when invoicing third parties for reimbursement of expenditure and that the approach taken complies with the relevant VAT rules in this area.</p> <p><u>Intended outcome/benefit:</u> Ensure the consistency of treatment of VAT in this area and compliance with VAT rules.</p>	H	March 08		PFA	<p>Financial procedures to be reviewed and guidance produced for relevant staff. The VAT liabilities of supplies/services has been checked with our tax advisers. Financial Procedures will be updated in April 2008 and a review of 2007/08 transactions will also take place. Ongoing.</p>
R04	<p><u>Issue:</u> The Authority initially capitalised expenditure relating to carpet cleaning which does not represent capital expenditure.</p> <p><u>Recommendation:</u> We recommend that the Authority should review expenditure charged to capital codes at the year end to ensure that only expenditure meeting the criteria for capital additions is capitalised within the annual accounts.</p> <p><u>Intended outcome/benefit:</u> Increased assurance that only enhancing expenditure is being capitalised as fixed asset additions in the Authority's accounts.</p>	H	March 08		PFA	<p>This is built into the 2007/08 year-end accounts Closing Timetable and will take place in April 2008.</p>
R05	<p><u>Issue:</u> The budgetary procedure manual is still awaiting revision.</p> <p><u>Recommendation:</u> The revision of the budgetary procedure manual should be finalised as soon as possible and reflect the latest arrangements in this area.</p> <p><u>Intended outcome/benefit:</u> Budgets can be managed in accordance with latest procedures.</p>	H	March 08		HOF	<p>The budgetary control framework is currently under revision and is due for completion in April 2008.</p>

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	<u>Accounts preparation</u>					
R06	<p><i>Issue:</i> The 2007 SORP will bring further changes to the Authority's annual accounts.</p> <p><i>Recommendation:</i> We recommend that the Authority should take an early look at the requirements of the 2007 SORP and implement any changes in systems or record-keeping as required in good time for the preparation of the 2007/08 accounts.</p> <p><i>Intended outcome/benefit:</i> Addressing the requirements of the SORP early will assist the 2007/08 accounts preparation process.</p>	H	March 08		PFA	Accounting practices, particularly with regard to fixed assets, have been updated. Completed.
R07	<p><i>Issue:</i> The analytical review of the Authority's accounts undertaken by the Finance Department provided useful additional assurance on the accuracy of the accounts.</p> <p><i>Recommendation:</i> We recommend that finance staff should document the results of its analytical review routinely in future prior to the accounts being approved. This will provide further assurance to management that the financial statements are in line with expectations and help to identify potential errors, omissions and misstatements.</p> <p><i>Intended outcome/benefit:</i> Enhanced audit trail and opportunity to identify any obvious discrepancies in figures before the accounts are approved.</p>	M	May 08		PFA	An analytical review exercise will be built into the closing timetable and completed at the appropriate time.

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R08	<p><i>Issue:</i> The appropriateness of earmarked revenue reserves needs to be kept under continuing review and amounts held should be supported by a comprehensive audit trail.</p> <p><i>Recommendation:</i> The Authority should review at least annually the continuing need for and size of earmarked revenue reserves. The audit trail provided in support of each reserve should explain the basis of the amount held and match this to the expected or estimated spend being reserved for. The classification of reserves should also be tested against the requirements of FRS 12 to confirm that they should not more properly be treated as provisions.</p> <p><i>Intended outcome/benefit:</i> Ensure that funds are not being set aside unnecessarily and that reserves are being maintained at the correct levels. Also an improved audit trail.</p>	H	March 08		HOF	<p>All reserves held by the Authority are reviewed as part of the annual budget setting exercise. The 2008/09 budget setting round was no exception, with the review, amongst others, identifying funds to create the 2011 Review – pump-priming reserve.</p> <p>Completed.</p> <p>In relation to the classification of reserves, an exercise is scheduled as part of the Financial Statements preparation plan to review their applicability under FRS 12. This work will be completed by June 2008.</p>
R09	<p><i>Issue:</i> The audit trail supporting the year-end balance on the Authority's insurance provision needs to be improved.</p> <p><i>Recommendation:</i> The Authority should investigate ways of providing a more comprehensive audit trail to support the balance of insurance provision held at 31st March each financial year.</p> <p><i>Intended outcome/benefit:</i> Improved audit trail in support of this area of the annual accounts.</p>	H	March 08		PFA	<p>This has been discussed with the Risk Manager in March 2008 and we are now awaiting year-end records. Ongoing.</p>

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R10	<p><i>Issue:</i> Stockholders are not always complying with the relevant guidance notes when reporting on their stock balances at year-end.</p> <p><i>Recommendation:</i> The Authority should ensure that information and evidence being provided in support of stock balances held at the year end comply with the guidance notes in force in this area.</p> <p><i>Intended outcome/benefit:</i> Increased assurance on the accuracy and completeness of stock balances at year-end.</p>	H	Feb 08		PFA	Revised stocktaking procedures have been issued. These include a reminder to stockholders that they must sign certificates. Completed.
R11	<p><i>Issue:</i> Not all income in advance and prepayment amounts were correctly identified.</p> <p><i>Recommendation:</i> We recommend that the processes for identifying income in advance and prepayments are reviewed in readiness for the compilation of the 2007-08 accounts to ensure the correct accounting treatment for all significant relevant amounts.</p> <p><i>Intended outcome/benefit:</i> More accurate accounting treatment of such amounts.</p>	H	March 08		PFA	All invoice batches and income are being reviewed in April 2008 to ensure correct accounting treatment. Ongoing.

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R12	<p><u>Issue:</u> There were two instances identified of net accounting on the Balance Sheet.</p> <p><u>Recommendation:</u> We recommend for the 2007-08 accounts that the coding structure for debit and credit balances at 31st March 2008 is reviewed to ensure related balances are not shown net and that amounts have not been miscoded.</p> <p><u>Intended outcome/benefit:</u> Balances will be correctly shown on a gross basis within the Accounts.</p>	H	March 08		PFA	Accounting treatment has been amended. Completed.
	<u>Internal Audit</u>					
R13	<p><u>Issue:</u> Not all of Internal Audit's reports had been finalised at the time it presented its annual report to the Audit and Resources Committee.</p> <p><u>Recommendation:</u> Internal Audit should aim to ensure that the scheduled programme of work for the financial year is completed in time for preparation of its annual report. Where this is not possible, any implications should be drawn to the attention of the Audit and Resources Committee before it considers the Statement on Internal Control (SIC).</p> <p><u>Intended outcome/benefit:</u> The Audit and Resources Committee's consideration of the SIC will be able to take account of all of Internal Audit's findings for the year.</p>	H	March 08	March 08	Mon CC Internal Audit	<p>Some slippage in the Plan occurred as a result of unforeseen staff absences. Nevertheless all but one of the planned reports have now been completed to at least draft report stage.</p> <p>Details of the current status of each audit in the 2007/08 Work Plan is given in our summary report elsewhere on this agenda.</p>

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	<p><u>POLICE USE OF RESOURCES</u></p> <p>– <u>December 2007</u></p>					
R01	<p><i>Issue:</i> The Authority's Medium Term Financial Strategy (MTFS) and other financial plans should link their intended outcomes to policing objectives and include an evaluation of relevant financial risks to their achievement. Appropriate links should also be made to other relevant strategy documents that contain spending plans, such as the Capital Programme.</p> <p><i>Recommendation:</i> The Authority's MTFS should set out how the organisation's strategic objectives will be delivered in financial terms and link to other relevant key strategy documents such as the Capital Programme.</p> <p><i>Intended outcome/benefit:</i> The Authority will be better able to demonstrate to stakeholders- both internal and external- that it has a clear financial strategy in place to deliver its strategic objectives over a three or more year period.</p>	H	March 08		HOF	<p>Key principles governing the MTFS have been agreed by the Authority. Preparatory work is underway to assist in this development. A key issue in developing the strategy are the outcomes of the 2011 Review workstreams.</p> <p>Given the deadline for the workstreams to complete their work is the end of May 2008, it is not possible to complete the strategy until June 2008.</p>

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R02	<p><u>Issue:</u> Members receive for their review reports monitoring the achievement of the annual capital programmes. The extent of their involvement in reviewing individual asset strategies and their implementation is less well-defined.</p> <p>There would also be merit in preparing an overarching Asset Management Plan to provide an overview at a corporate level of existing asset management arrangements and planned actions to improve asset use.</p> <p><u>Recommendation:</u> The development and implementation of individual asset management strategies should be subject to scrutiny by Authority Members.</p> <p>The Authority should also consider introducing a corporate Asset Management Plan to provide a strategic focus for managing planning and performance across its asset base.</p> <p><u>Intended outcome/benefit:</u> Improved scrutiny of issues and proposals affecting asset use and a better focus on the contribution of assets to corporate objectives.</p>	M	2008/09		DFA	<p>Examples of best practice on asset management strategies have been received from External Audit. These are currently being assessed.</p>	

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R03	<p><u>Issue:</u> The Authority monitors the budget and underlying assumptions throughout the year and takes appropriate action to deal with any changes in the financial position.</p> <p>It does not currently evaluate financial health or performance against specific financial indicators and targets- such as prudential framework indicators, required reserve levels, minimum acceptable variances from revenue budget and target performance for achieving the approved capital programme- to provide further assurance on the robustness of the financial position.</p> <p>There is an informal policy setting limits on the general fund balance, which should be formally incorporated into the Medium Term Financial Strategy and added to the annual reporting of reserves.</p> <p><u>Recommendation:</u> The Authority's arrangements for financial and performance monitoring and reporting should include results achieved against key financial health indicators that provide assurance on the overall financial standing of the Authority and that financial standing targets are being met. Relevant indicators should also be incorporated into the MTFFS, for example, policies on reserve balances to be held.</p> <p><u>Intended outcome/benefit:</u> More precise information on the quality and health of financial performance being achieved, which will provide assurance on financial standing and a better focus for any required remedial actions.</p>	M	2008 /09		HOF	<p>Work is underway to develop financial indicators for use in monitoring financial performance. Some have been agreed by the Authority as part of the 2008/09 budget report. Other prudential indicators are scheduled for consideration by the Audit & Resources Committee in April 2008.</p>

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R04	<p><u>Issue:</u> The Authority continues to make good progress in developing its arrangements for risk management. Areas identified as still requiring more work include:</p> <ul style="list-style-type: none"> • further embedding of processes at a local level, specifically by extending the scope of arrangements to Tactical risks managed at divisions; and • developing arrangements for obtaining assurances on the management of risk arising from significant partnership and collaborative arrangements. • <p><u>Recommendation:</u> The Authority should extend its current Risk Management Framework to incorporate:</p> <ul style="list-style-type: none"> • Tactical risks impacting on the objectives of specific divisions and departments, and indirectly on the achievement of overall policing objectives; and • An identification and management of risks in relation to significant partnership and collaborative arrangements through, for example, partnership performance monitoring arrangements. <p><u>Intended outcome/benefit:</u> Further embedding of risk management arrangements into the Authority's day to day business operations and increased assurance that arrangements in place are comprehensive.</p>	M	2008/09		Head of Corporate Services	<p>A pilot is currently being undertaken in A Division. This has already identified some issues of communication and possible duplication between divisional tactical risk assessments and corporate risk management. The outcome of the pilot will inform further rollout in 2008/09.</p> <p>The pilot continues with a low level of take up of identified risks below a strategic level. Many of the issues identified have been part of day to day management matters for which existing processes are already co-ordinating a response and monitoring system. Where duplication has occurred in identifying strategic risks, these have been quickly resolved by reference to the central team. Whilst there remains no reason not to roll out this to divisions, balancing bureaucracy and benefits will be key considerations.</p>

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R05	<p><u>Issue:</u> The aim of the Authority's business assurance framework is to demonstrate that all key risk issues affecting overall policing objectives are being managed appropriately. To do this, the assurance framework needs to map the links between the Authority's strategic objectives and the related specific risks, controls and assurances identified as a result of risk management arrangements. Such controls and assurances can include, for example, the work of Internal Audit, checks and confirmations by managers' etc.</p> <p><u>Recommendation:</u> The Authority should continue to develop its business assurance framework and monitor its operation during the year to confirm that all required assurances have been obtained and reviewed. The results of this monitoring should also be used to inform Members' consideration of the annual Statement on Internal Control (Governance Statement).</p> <p><u>Intended outcome/benefit:</u> A business assurance framework provides confirmation that identified risks are being managed and mitigated appropriately and that no significant gaps exist in assurances being obtained. It also provides a structured basis to support the annual Statement on Internal Control (Governance Statement).</p>	M	2008 /09		Treasurer	This issue is being assessed by the Treasurer and DFA with reference to recent guidance on Corporate Governance issues.

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R06	<p><u>Issue:</u> It is important that business continuity and disaster recovery plans are reviewed and tested regularly.</p> <p><u>Recommendation:</u> The Authority should ensure that it has formal arrangements in place for reviewing and testing its business continuity and disaster recovery plans on a regular basis and for addressing any issues arising.</p> <p><u>Intended outcome/benefit:</u> Improved assurance that arrangements in place can deal effectively with any threats to business continuity and processes.</p>	M	2008 /09		ACC	<p>Testing and reviewing of BCM plans is written into our BCM processes.</p> <p>Our plan is due for a formal review in April 2008, however lessons identified (for example from when the BCM recovery group was activated for a potential fuel shortage) are incorporated immediately.</p> <p>We have already held a tabletop exercise based around a flooding scenario at Ystrad Mynach Custody unit in August 2007.</p> <p>We have identified a potential issue around relocation of facilities and staff from our HQ site. To test this, and to examine issues that may arise, we have another tabletop exercise planned for March this year.</p> <p>Our IS Dept was recently subject to a Welsh Office audit, which has assisted in quality assuring our processes.</p> <p>The exercises are overseen by the BCM steering group.</p>

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R07	<p><i>Issue:</i> The effectiveness of arrangements in place to promote and reinforce standards of conduct - such as the Code of Conduct and whistle-blowing policies - should be periodically monitored and reviewed by the Authority.</p> <p><i>Recommendation:</i> The Authority should consider receiving additional reports to support its evaluation of the effectiveness of its standards of conduct arrangements and whistle-blowing policies. Such reports could cover, for example:</p> <ul style="list-style-type: none"> • analyses of complaints and whistle-blowing disclosures received and resulting actions taken etc. • annual confirmations from Members and police staff on their awareness and understanding of, and compliance with, the Code of Conduct. <p><i>Intended outcome/benefit:</i> Identification of recurring themes or issues that can inform future actions. Reinforcing the importance and relevance of the Code of Conduct.</p>	H	March 2008		ACC	Paper will go the July meeting of the Professional Standards meeting of the Authority.
R08	<p><i>Issue:</i> There is insufficient evidence yet to fully link costs incurred with service delivery.</p> <p>Undertaking benchmarking of costs and services across other police authorities would help to ensure that good practice is identified and adopted.</p> <p><i>Recommendation:</i> The Authority should review the adequacy of information presently available to it on its costs and performance and address any areas for improvement identified. It should also consider benchmarking on costs and service with other police authorities to identify and share good practice.</p> <p><i>Intended outcome/benefit:</i> Knowledge of cost variations and their impact on performance improves the understanding of these variations and of where remedial actions may be necessary.</p>	M	2008 /09		HOF	Benchmarking is currently being undertaken by all workstreams within the 2011 Review.

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R09	<p><i>Issue:</i> The Authority is continuing to develop its Activity Based Costing (ABC) arrangements but they are not yet used to routinely identify frontline or support services not performing in line with the financial resources assigned to them, or to measure how remedial actions taken result in improved services.</p> <p><i>Recommendation:</i> The Authority should embed the use of ABC within its routine business processes to help inform decision-making, manage performance and influence decisions on resource allocations.</p> <p><i>Intended outcome/benefit:</i> Embedding the use of ABC data within day to day business management arrangements will help support decision- making through the availability of an improved evidence base.</p>	M	2008 /09		HOF	<p>Focus at present is on the use of management information from the Activity Analysis exercises undertaken across the Force. Details on the changes to the ABC model are still awaited. Further refinement of ABC is dependent on these changes.</p>
R10	<p><i>Issue:</i> The accounts submitted for audit were of a good quality, but the Authority should aim to ensure that the accounts are free from non-trivial errors and further improve audit trail in one or two areas.</p> <p><i>Recommendation:</i> Management should ensure that accounts preparation and review arrangements are further strengthened next year to prevent a recurrence of the small number of non-trivial errors identified in this year's account, and improve the documentation provided in support of earmarked revenue reserves.</p> <p><i>Intended outcome/benefit:</i> Ensures that any adjustments required to the accounts approved by the Authority are kept to an absolute minimum and helps the efficiency of the audit.</p>	H	March 2008		HOF	<p>The Financial Statements preparation timetable has identified the need to strengthen the preparation and review arrangements during completion. Additionally, the template documentation to support earmarked reserves has been developed and is currently being completed for each reserve.</p>

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R11	<p><i>Issue:</i> The quality of external financial reporting could be improved further through the use of summary financial information in relevant documents and reports and supported by clear narrative explanations.</p> <p><i>Recommendation:</i> The Authority should set a timetable for the development and introduction of summary financial information and then incorporate such information into relevant published documents such as the Local Policing Plan and Annual Report.</p> <p><i>Intended outcome/benefit:</i> Improved financial accountability through more accessible financial information on the Authority's performance.</p>	H	March 2008		HOF	<p>The Financial Statements preparation timetable has identified the need to develop and introduce summary financial information. It is therefore intended for the Authority to publish summary financial information for the 2007/08 financial year.</p>

ACC – Assistant Chief Constable
HOF – Head of Finance
PFA – Principal Financial Accountant

DFA - Director of Finance & Administration
FM – Fleet Manager
PMA - Principal Management Accountant

FCR – Force Crime Registrar
VRLO – Vehicle Recovery Liaison Officer

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