Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
6.1	An annual review takes place of each budget heading.	Med	Yes	There is no formal review of each individual budget code – some GL codes have very small budgets - however overarching budget heads are reviewed during the year: ▪ Budget holders are required to assess their budget against planned activity requirements during the budget planning process to identify areas of growth / saving; ▪ SMT review the overall budget when considering growth bids; and ▪ There is a review of the year budget to ensure that the total budget is allocated appropriately. In addition, a new analysis of the budget has been developed for presentation to members showing how the budget is allocated across the various functions of the secretariat.	Deputy Treasurer	Completed
6.2	Written guidance covering each stage of the budgetary control process is properly approved, kept up to date and issued to all relevant parties.	Med	Yes	Guidance has been written, approved by SMT and issued – available on the shared drive and to be published on the intranet. A briefing session has been held to highlight the key points of the guidance. The Management Accountant will be responsible for issuing guidance to new budget holders and updating the guidance as necessary.	Management Accountant	Completed

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
6.3	1. All invoices are sent to Administration to prepare the MetFIN payment request input form (MF1), the form is then sent to the budget holder's section for an officer to certify and the budget holder to authorise payment;	Med	Yes	All supplier invoices will go direct to Admin Finance for preparation. In addition, the Finance Officer will match the invoice to a copy of the purchase order and goods receipt. The Finance Officer will complete the MF1 form, and send it in addition to the invoice, order form and goods receipt to the Finance Manager who will then certify the MF1 form. The MF1 form, invoice, order form and goods receipt will be sent to the budget holders to authorise the MF forms and Invoice. The authorised documents will be returned to the Finance Manager who will copy all documents before forwarding originals to MetFIN. The process will ensure that the Finance Manager has a pivotal role in the invoice processing, whilst maintaining separation of duties needed for the separate Met Fin reconciliation process.	Head of Administration/ Finance Manager	Completed
	2. A separation of duties is introduced between the officer giving financial authority, ordering, and certifying and authorising the order;	Med	Yes	Agreed that one officer should not be able to instigate the ordering process then authorise the order and subsequently authorise the resulting invoice. Two separate signatures (one of which is the budget holder) will be needed on the purchase order. A copy of the purchase order will be required to be sent to the Finance Officer. The invoice will be sent by the supplier direct to the Finance Officer and matched to the copy order.	Head of Administration	Completed

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
6.3 contd.	Continued. 3. A separation of duties is introduced between staff releasing the order, certifying receipt of goods and authorising payment.	Med	Yes	Continued. The Finance Officer will receive purchased items, match them against copy orders and record assets on the asset register. The goods can then be released to budget holders. This process should ensure separation of duties, as the Finance Officer can neither authorise payment on the MF1 form nor authorise the invoice.	Head of Administration	Completed

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
6.4 & 6.5	1. Budget holder responsibilities are recorded in their job description and that their performance is reviewed as part of the annual appraisal;	Med	Yes	SMT has previously agreed that an objective will be included in the annual target setting process that addresses the need for budget holders to achieve appropriate standards of competence. In addition, the Head of Human Resources will be undertaking to incorporate the budget holder responsibilities as part of the job description review process.	Head of Human Resources	This process is part of a review of all job descriptions and job titles to achieve greater harmonisation
	2. Budget holders provide monthly budget forecasts;	Med	Yes	Budget holders will be issued with a copy of the forecasting timetable when it is available. Monthly reminders of deadlines will be sent to all budget holders. Non-compliance will be highlighted to SMT and picked up in appraisals.	Management Accountant	Completed
	3. Budget holders provide purchase orders and invoices to the Finance Manager;	Med	Yes	The Finance Officer will receive purchase orders and invoices directly for appropriate action. Non-compliance will be highlighted to SMT.	Head of Administration	Completed
	4. The officer carrying out the monthly reconciliation signs and dates the reconciliation;	Med	Yes	The Finance Manager will now undertake the monthly reconciliation, sign and date the reconciliation.	Head of Administration	Completed
	5. The Finance Manager is not able to authorise invoices for payment.	Med	Yes	The Finance Manager will cease to authorise invoices for payment as described in section 6.3.1 above.	Head of Administration	Completed

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
7.1 & 7.2	1. All officers letting contracts adhere to the MPA's Contract Regulations which were approved by the MPA Full Authority on 25th June 2003;	High	Yes	SMT has agreed a new MPA Procurement Code which sets out detailed requirements and aligns to the Authority's contract regulations. A briefing session has been held and the Code will be published on the MPA intranet.	Head of Administration	Completed
	2. Roles and responsibilities covering MPA procurement are clearly defined;	Med	Yes	The MPA Procurement Code sets out clearly roles and responsibilities.	Head of Administration	Completed
	3. Authorised officers approve all contract action;	Med	Yes	The MPA Procurement Code sets out clearly the approval roles and responsibilities for contract action.	Head of Administration	Completed
	4. Existing MPA/MPS contracts are used where possible. Evidence is held of the decision not to use the existing contracts;	Med	Yes	The MPA Procurement Code sets out clearly the need to use existing contracts where possible and the need to record where these are not used and the reason why.	Head of Administration/ All budget holders	Completed
	5. Existing contracts are reviewed in order to ensure that best value is being achieved.	Med	Yes	The Head of Administration will be responsible for maintaining a register of contracts. He will be undertaking an exercise in conjunction with budget holders to review existing contracts to ensure VFM.	Head of Administration in conjunction with appropriate budget holder	Exercise in conjunction with budget holders mostly now complete
8.1	The officer's line manager checks that the season ticket loan has been used to purchase a season ticket and a record is maintained of the check.	Med	Yes	All line managers will inspect and forward photocopies of season tickets to HR, where a file will be kept and the copy matched to the loan approval. Head of Human Resources to issue an instruction to all line managers.	Head of Human Resources to co-ordinate.	Completed

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
8.2	The officer's line manager checks the season ticket of all officers in receipt of an excess fare allowance and a record is maintained of the check.	Med	Yes	This is presently applicable to a limited number of staff in Internal Audit. All Internal Audit line managers will undertake the check and provide evidence of the check to the Deputy Director of Internal Audit	Deputy Director of Internal Audit	Completed
8.3	All expense and allowance claims are passed to the budget manager who maintains a log of claims that is reconciled on a monthly basis to MetFIN and the budget.	Med	Yes	It is proposed that line managers pass countersigned 'payroll' allowance claims to HR. HR will make copies and keep appropriate records. The originals will then be passed to Capita. HR will then arrange monthly reconciliation to MetFIN records and the budget. HR to notify staff.	Head of Human Resources	Completed, reconciliation undertaken by Head of Administration
				Line Managers to forward Petty Cash claims to the Finance Officer. The Finance Manager is to oversee a database of claims and undertake the monthly reconciliation against the MetFIN records and the budget. The Head of Administration to notify staff.	Head of Administration	Completed

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
9.2 & 9.3	1. The claim form is adjusted to contain details of where journeys have started and finished. Clear descriptions are recorded of the meetings attended;	Med	Yes	Implemented.	Head of Committee, Liaison and Member Services	Completed
	2. Blank sections of the claim form are crossed off;	Med	Yes	Implemented. Additionally there is now a summary front sheet detailing number of pages attached and amounts claimed	Head of Committee, Liaison and Member Services	Completed
	3. All pages of the claim form are signed by all relevant parties;	Med	Yes	Implemented.	Head of Committee, Liaison and Member Services	Completed
	4. All claims are made on a monthly basis. Claims more than three months overdue are not paid;	Med	Yes	In January 2004, the Authority agreed to introduce a 3 month deadline for submission of claims in-year and introduce a 30 April deadline at the end of the year.	Head of Committee, Liaison and Member Services	Completed
	5. A record is held of the decision not use DPCS4 for air travel. Evidence is retained of the checking of ticket prices;	Med	Yes	Will be done in future.	Head of Committee, Liaison and Member Services	Completed
	6. A record is held of authorisation of decisions made to pay a member for specific expenses;	Med	Yes	Implemented.	Head of Committee, Liaison and Member Services	Completed

9.2 & 9.3 contd.	Continued. 7. Hospitality expenditure incurred is checked for reasonableness.	Med	Yes	Continued. Implemented.	Head of Committee, Liaison and Member Services	Completed
9.4	All changes to members' allowances are authorised by the Head of Member Services.	Med	Yes	Implemented.	Head of Committee, Liaison and Member Services	Completed
10.1	All overtime claims are passed to the budget manager who maintains a log of claims, which is reconciled on a monthly basis to MetFIN.	Med	Yes	The line manager countersigning overtime claims is to forward the original form to HR. HR to make copies and note records. Original forms to be sent to Capita. HR to undertake the monthly reconciliation to MetFIN.	Head of Human Resources	Completed Reconciliation undertaken by Head of Administration
11.1	Guidance on the need to record acquisitions and disposals are issued to MPA staff.	Med	Yes	The Head of Administration will issue guidance to all staff on the need to record acquisitions and disposals and the role that the Administration Team will play in this process.	Head of Administration	Completed
11.2	The responsibility for the maintenance of the inventory is segregated from the authority to purchase or dispose of items.	Med	Yes	System implemented. The Finance Officer will maintain the inventory and register all acquisitions. This follows a change in the system whereby all deliveries are routed through the Finance Officer (see 6.3.3 above). The Finance Officer has no certifying or authorising powers. The Clerk or Deputy Clerk will authorise all assets to be disposed of.	Head of Administration	Completed

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Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
11.3 & 11.4	1. Regular inventory checks are carried out by two officers who are independent of the maintenance of the inventory and that a record is maintained of the checks;	Med	Yes	Due to limited resources, the Facilities Officer will independently carry out the inventory check. The check will be at 6 monthly intervals. A record of the check will be maintained.	Head of Administration	Rolling process, last inventory check April 2005, all assets now tagged.
	2. A form is introduced to notify Administration of the addition and disposal of inventory items.	Med	Yes	The Finance Officer will carry out all additions to and disposals of inventory. MP 9001 form to be used to record all disposed assets.	Head of Administration	Completed
11.5	All valuable items are asset tagged and that a record is maintain of location of each asset.	Med	Yes	Records and location of assets are already in place. The software for tagging has already been purchased and arrangements for physical tagging will be rolled out.	Head of Administration	Completed
12.1	The MPA System Security Policy is formally approved and communicated to all staff.	Med	Yes	The Authority's external consultants, Insight Consulting, will develop a draft system security policy, by the end of July 2004. The Head of IT will review and seek SMT approval. A security policy awareness programme will be implemented in September 2004 by the Head of IT, including communicating the requirements to all staff.	Head of IT	Draft System Security Policy Completed Implementation subject to conclusion of consultation and EIA
12.2	The issue and return of laptop computers is signed for and that periodic checks are carried out on the location of the laptops.	Med	Yes	A documented system of recording laptop check outs and check ins will be developed and implemented. All laptops will be recalled and users will be requested to sign and formally check out. All laptops will be registered and kept by the Finance Officer who will carry out periodic checks.	Head of IT	Completed. Laptops held by IS/IT.

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
12.4	IS/IT monitor network, e-mail and internet use and a procedure is introduced for the reporting of any misuse.	Med	Yes	The MPA network does not currently have effective tools for monitoring network usage, including internal email communication, although there is a basic email monitoring tool which monitors emails leaving and entering the MPA network. The network also has a system that logs internet usage. Again, it is not considered an effective monitoring system. The Head of IT has commenced work to implement an internal email and internet usage monitoring/filtering system, with a long-stop implementation date of November 2004. This long stop date has a number of dependencies, including internal training requirements, technical skills training for IT staff, establishing policies around e-mail and internet usage, possible need for additional resources (although it expected to contain costs within existing budgets) and possible procurement activity for external consultancy. Controls and procedures can be improved to monitor user accounts for activity and validity in the interim and the Head of IT will report to SMT on options in July 2004.	Head of IT	E mail monitoring technology implemented and live. Internet monitoring technology implemented, awaited agreement of security policy. SMT agreed a draft security policy 3 May 2005, subject to impact assessment and consultation (including the Standards Committee). July 2004 – interim controls to SMT

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
12.4 contd.				Continued. In the longer term, before November 2004, a procedure for reporting network/email/internet misuse will be developed prior to implementation of the network monitoring system and staff consultation and communication will be undertaken. There will also be a programme of security awareness training undertaken prior to implementation and an induction programme developed to raise security awareness for new staff. These procedures will be subject to SMT approval. A timetable for the programme will be prepared for SMT in June 2004.		
12.5	Network backups are held at a secure remote location.	High	Yes	Options for offsite storage will be developed by the end of June 2004. An offsite backup storage system will be implemented in mid July 2004.	Head of IT	Completed
12.6	A log of systems faults is maintained.	Med	Partially	The current IS/IT helpdesk maintains an email record of system faults already. This contains a daily record listing of all faults, which is used as a reporting and logging tool by IS/IT staff. The Head of IT does though intend to prepare a business case for a new help desk system including full appraisal of costs and benefits and present to SMT before the end of June 2004. A system of logging faults with certain server-side technology can be developed to assist in analysing trends for capacity planning and fault resolution. A solution for logging faults could be developed by August 2004, but would need the support of SMT.	Head of IT	Completed and implemented SMT did not approve a major investment in Help Desk System. IS/IT Manager has put in place a low cost system.

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
12.7	The business continuity plan is formally approved and made available to key staff, kept off site and regularly tested.	High	Yes	The facilities and accommodation plan for the BCP has not been approved by SMT because contingencies for information technology have not been included. However, all members of the plan are aware of their duties and responsibilities. It is intended that the IT aspects will be reviewed and updated and reported to SMT on issues and choices by 15 June with a view to finalising by the end of July 2004.	Head of IT	Completed Business Continuity Plan approved and available to key staff. 1st test undertaken. Plan under review in light of test and recent office location changes.

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
12.8 & 12.9	1. Human Resources (HR) hold swipe cards, enter employee details on the request form and confirm the employee's level of clearance. The request form is passed to the nominated manager to set access levels and authorise the request;	Med	Yes	The 'nominated' manager will be the Deputy Clerk for all secretariat staff and the Director of Internal Audit for IA staff.	Deputy Clerk	Completed
	2. Two systems administrators have access rights to set up individuals on the database. The Head of IS/IT acts as a back-up to this arrangement. The database is password controlled with forced changes at intervals;	Med	Partially	We propose that the Building Security Officer, Christine Wade, shall be the primary system administrator, with backup provided by the Head of Administration when the system permits, each of these should be set up with individual identities so as to permit the tracking of actions taken by each administrator.	Deputy Clerk	Completed
	3. Systems administrators program the swipe cards and MPS passes. Systems administrators sign off request forms and retain a copy. The original form is returned to HR and placed on the individual's personal file. HR maintains a list of staff and their approved access levels;	Med	Yes	This recommendation has been actioned.	Deputy Clerk	Completed
	4. All individuals issued with a swipe card sign for it personally;	Med	Yes	This recommendation has been actioned.	Deputy Clerk	Completed

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Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
12.8 & 12.9 contd.	Continued			Continued		
	5. The same process is followed when staff receive a new civil staff pass. HR co-ordinate the arrangements for staff to be issued with civil staff passes and initiate the process;	Med	Yes	This recommendation has been actioned.	Deputy Clerk	Completed
	6. The Building Security Officer (BSO) has read only access to the database and carries out monthly reconciliations of access levels on the database with the approved access as detailed on the list retained by HR. The BSO reviews the log of times and dates of use of cards/passes and reports anomalies to the individual's line manager. The BSO maintains a record of all checks;	Med	Partially	The reconciliation and reporting of anomalies will be done by Pam Birdi in IA, reporting to the Deputy Clerk and Director of IA, having read only access to the system.	Deputy Clerk	Completed
	7. When an individual receives their MPS police staff pass and it has been programmed, HR retrieves the swipe card and records it's receipt. HR notifies the systems administrators to cancel the swipe card;	Med	Yes	This recommendation has been actioned.	Deputy Clerk	Completed

Ref.	Recommendation	Risk	Agreed	Management Response	Responsibility	Comment/ Target Date
12.9 & 12.10 contd.	Continued					
	8. When staff leave the MPA or transfer away from the building, HR collect their swipe card and pass (leavers only). HR sends a notification to the systems administrators to remove the access rights for the individual's swipe card or pass. The systems administrators sign and return confirmation that the access has been removed;	Med	Yes	This recommendation has been actioned.	Deputy Clerk	Completed
	9. The Head of IS/IT in liaison with the systems administrators, HR and the BSO produce a manual of systems operating procedures.	Med	Yes	A manual is due to be completed by the end of December 2004.	Deputy Clerk	Completed