




## Action Plan Arising from the Internal Audit Report into Waste Transfer Station (Lyme Green) Update (January 2013)

- 1.1 The report submitted to the Audit and Governance Committee on 14/6/12 fully details the Findings, Implications, Recommendations, Management Actions and Section 151 Officer/Corporate Services responses and the Action Plan (*at Appendix 2, pages 67-106 of Audit and Governance Committee Agenda Reports Pack, 14/6/12*) contained within that report is available on the Council's website here: [www.cheshireeast.gov.uk](http://www.cheshireeast.gov.uk).
- 1.2 For clarity and focus, the required actions have been separated into three central themes highlighted by the investigation:
- A. **The need for more robust option appraisal, financial analysis and authorisation for project commencement.** The actions noted below will improve the initial appraisal of significant projects, give appropriate approval for project initiation and provide an escalation and governance arrangement to highlight key variances and ensure effective project monitoring.
  - B. **The need for a comprehensive, corporate programme/project management framework and effective project management. (This includes financial and planning implications)**  
The actions below will ensure that there is a robust project management methodology that captures financial implications and specific planning requirements as well as all other essential aspects of good project methodology
  - C. **The need for better systems to ensure adherence to compliance with EU rules and internal Finance and Contract Procedure Rules.** The actions are designed to ensure that the series of non-compliance issues highlighted by the investigation are prevented in the future. The audit report listed non-compliance in relation to waiving EU rules to extend a contract, appointing a contractor and committing expenditure significantly over budget, the delegated decisions process, awarding works without appropriate competition, failure to use an appropriate contract, non-adherence to schemes of delegation, and appointment of consultants outside of the Finance procedure rules.
- 1.3 In combination, the group of actions within each of the three issues above provide a comprehensive framework to address the full range of requirements. This includes a governance, quality assurance and monitoring process, guidance and awareness raising and training for staff, as well as clarity of expectations and the use of sanctions for non compliance.
- 1.4 The actions, original progress at September 2012 and current progress on their implementation are shown below:


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Ref	Action	Responsibility	Implementation Progress at 18/1/13
<b>A</b>	<b>Options Appraisal/Planning Gateway (Actions 1 and 2 from Audit Report Action Plan)</b> <i>Address 'The Business Case/Capital Planning Process' Actions – Action 1 (page 67 – 71, Audit and Governance Committee Agenda Reports Pack, 14/6/12) and Action 2 (page 72-73).</i>		
A1	<p>A new Gateway Process for project approval will be developed and implemented, and incorporated as part of the business planning process. This process will oversee the effectiveness of options appraisal, pre-project planning and will have improved project proposal forms. A new Executive Monitoring Board (EMB) chaired by the Performance portfolio holder will be formed. Membership will include the Portfolio holders for Performance and Finance; the Strategic Director (Places and Organisation Capacity); Strategic Director (Children, Families and Adults), Director of Finance and Business Services, and others as relevant. The Gateway Process will apply to capital and revenue projects which:</p> <ul style="list-style-type: none"> <li>i. have a total value of £250k or more; and/or</li> <li>ii. where there is significant risk</li> </ul>	<p><b>Lead Member:</b> Barry Moran  <b>Support Member:</b> Peter Raynes  <b>Lead Officer(s):</b>            Director of Finance &amp; Business Services for process oversight            All Corporate Management Team (CMT) for implementation and adherence to the process across their span of responsibility  <b>Timescale (s):</b>            Start date of new gateway process: 1/9/12</p>	<p></p> <p>The process was launched at the first Executive Monitoring Board meeting on 29/8/12. New starts for capital spend are currently on hold until EMB endorsement is given. There has been clear communication to all staff and all managers.</p> <p>The process will be built upon to ensure that there is quality assurance mechanism in place and that a robust governance arrangement is in place for every project, including clear accountabilities.</p> <p>The staffing resources to co-ordinate the full extent of this action are significant and may result in a realignment of resources across the Council. This is in progress and will be in place by end November 2012.</p> <p><i>Update</i>  <i>EMB now established.</i></p>

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			<i>Realignment of resources has taken place Additional external temporary Programme Management Office (PMO) Support resource now in place.</i>
A2	The Capital Asset Group will be subsumed by the Executive Monitoring Board with membership as above and will manage the Gateway Process.	<b>Lead Member:</b> Barry Moran <b>Support Member:</b> Peter Raynes <b>Lead Officer:</b> Director of Finance & Business Services <b>Timescale (s):</b> As A1 above	 As A1 above.
A3	A new group, the Technical Enabler Group (TEG) will be established and take on the responsibilities of the Capital Appraisal and Monitoring Group, which will cease to exist. This group will have a substantive role and report to the Executive Monitoring Board and be responsible for the monitoring of projects which have been approved through the Gateway, as well as monitoring the remainder of the capital programme and key revenue projects selected by the EMB.	<b>Lead Member:</b> Barry Moran <b>Support Member:</b> Peter Raynes <b>Lead Officer:</b> Director of Finance & Business Services <b>Timescale (s):</b> October 2012	  Terms of Reference for this group have been developed and will support the EMB. Date for the first meeting of the Technical Enabler Group is 4 <sup>th</sup> October 2012. This is a key part of the monitoring aspect of the process and, with the EMB, provides a framework for governance, quality assurance and monitoring.  <i>Update Completed. TEG now up and running.</i>


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<b>B</b>	<b>Corporate Programme/Project Management, including financial and planning implications (Actions 3,4,5,6 and 16 from Audit Report Action Plan)</b> <i>Address 'Project Management' Actions – Action 3 (page 74-75) and Action 4 (page 76-78), 'Planning' Actions – Action 5 (page 79-80) and Action 6 (Page 81-82) and one of the 'Compliance with Finance and Contract Procedure Rules' Actions – Action 16 (page 104-106).</i>		
B1	<p>A new project management framework will be developed and implemented and appropriate training undertaken. The Gateway process referred to in actions A 1 – 3 above is the first aspect of the framework to be developed. Best use of already skilled staff will be made to ensure consistency of approach and learning across the organisation.</p> <p>Current service methodologies are to be continued until the new framework is in place. Where no current service framework exists, there is a default corporate framework available to all staff.</p>	<p><b>Lead Member:</b> Barry Moran  <b>Support Member:</b> Peter Raynes  <b>Lead Officer:</b>  Head of Performance, Customer Services &amp; Capacity  - Draft of new framework CMT for effective implementation of framework  <b>Timescale (s):</b> New framework to be agreed by end October and with training beginning in November 2012.</p>	 <p>Development, implementation approach and timescale are in progress. A cross authority project managers' group has been set up to establish the detail within the programme and ensure all services use the corporate framework. A suggested framework exists which is being used by those services that don't have their own framework already.</p> <p>A training strategy and plan is being developed to implement the new framework. This will be in place by end of October 2012. Training has already taken place on general project management in high priority areas e.g. across the Development service within the Places Directorate. The framework is on track to be in place by the end of October target date.</p> <p>Additional resource requirements to develop and implement the new project</p>


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			<p>management methodology and framework are being established during September 2012.</p> <p><b>Update</b></p> <p><i>With the support of a cross-directorate working group, a standard, corporate approach and framework to project management has been developed; this includes a new Council project management Handbook, together with standard templates. The Handbook has been endorsed by CMT and is being launched as part of the project management training strategy and plan that has been presented to CMT.</i></p> <p><i>The PMO is finalising the corporate approach to Programme Management which is to be completed by end of January.</i></p> <p><i>Full project management training is currently being procured with an external provider [accredited through the Association of Project Management]. Delivery is expected to start in February with Senior Responsible Owners, Project Managers and other project officers targeted for formal training. The training modules are to be designed around the new project management handbook and the 'Gateway process'.</i></p>


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			<p><i>In the meantime, briefings are also in progress, through the PMO, to all DMTs, SMTs, Project Managers and other officers to explain the new project management arrangements.</i></p> <p><i>Project management briefing sessions for all Cabinet and CMT Members are to be completed by the end of February. During February, briefing sessions for other appropriate Members [e.g. Scrutiny and Policy Development Group Chairs and Vice-Chairs] will also be scheduled.</i></p>
B2	<p>All relevant aspects of good programme and project management will be incorporated in to the new framework including escalating of key risks, financial variances and reputational issues. An awareness raising exercise led by CMT to highlight the new process will be instigated. CMT to personally commit to implementation and assisting staff to implement the new requirements. All budget holders to have a scheme to capture committed spend and escalate any potential overspends as part of the process.</p>	<p><b>Lead Member:</b> Barry Moran  <b>Support Member:</b> Peter Raynes  <b>Lead Officer:</b>  CMT – for effective implementation of framework and recognising training needs  <b>Timescale (s):</b> As B1 above</p>	<p></p> <p>The new framework is being developed as above. The interim Chief Executive is personally overseeing CMT's input to the staff communication and behavioural changes necessary to ensure implementation of the new arrangements. A staff communication plan for the EMB is in place.</p> <p><b>Update</b>  All aspects of good programme and project management have been incorporated into the new framework. (E.g. Corporate Risk log)  CMT has endorsed the new Handbook and</p>



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			<p>supporting standard templates. Briefings are taking place to raise awareness (as per B1).</p> <p><i>Financial reporting on the Capital Programme has been improved. For example, a new process within the Places Directorate with detailed monthly monitoring arrangements in place. A standard, corporate project reporting and monitoring system [progress against plan, budget, quality and risk etc] for Cabinet, CMT and EMB, together with inclusion in the Council's monthly and quarterly performance reporting, is currently being developed by the PMO, with the support of a cross-authority group; it is intended to launch the new system in February 2013. A corporate register has also been developed by the PMO to ensure increased visibility of all projects and programmes in the form of a single repository; this is available on the Council's Sharepoint site.</i></p>
B3	Aspects of programme and project management relating to the need for planning permission will be integral to the programme and project management framework and checklists. Pre-application advice will become part of the criteria for projects to progress through the Project Gateway, as managed through the new Executive	<p><b>Lead Member:</b> Barry Moran</p> <p><b>Support Members:</b> Rachel Bailey, Peter Raynes</p> <p><b>Lead Officer(s):</b> Head of Performance, Customer Services &amp; Capacity, Director</p>	 <p>The detailed methodologies are being developed and the first aspect is the launch of the project Gateway process which began in August 2012.</p>


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	Monitoring Board.	<p>of Finance &amp; Business Services.</p> <p><b>Timescale (s):</b> Framework to be determined by end October, detailed aspects to be incorporated by end December 2012</p>	<p>The key aspects around planning will be integral to the detail behind the framework. A staff communication plan around EMB and TEG is in place. Achievement against the October and December 2012 target dates is on track.</p> <p>Pre- application advice is part of the criteria for projects to progress through the Project Gateway and is specifically included in the remit of the TEG.</p> <p><b>Update</b>  <i>Completed. A new, high level Business Case form has been developed and is now in use for all the major change projects. The form incorporates a checklist of all the key project enablers and processes including Planning/Procurement/Legal etc. A new detailed business case form has also been developed.</i></p>
B4	Each Director to review skills and capacity to deliver capital projects across the Directorate, and to provide training and support where necessary.	<p><b>Lead Member:</b> Barry Moran</p> <p><b>Support Members:</b> Peter Raynes</p> <p><b>Lead Officer:</b> Interim Strategic Director, Places &amp; Organisational Capacity/Strategic Director of</p>	<p></p> <p>This is on track for the review to be completed by the end of October target date.</p> <p><b>Update</b></p>


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		Children, Families & Adults/Director of Finance & Business Services <b>Timescale (s):</b> End of October 2012 for skills analysis End of March 2013 for all relevant staff to be trained	Completed in Places & Organisational Directorate and in progress in other Directorates. The need to focus on key inspections, determine major change projects and budget savings has required these aspects to take precedent in some areas. It would have been redundant work to have completed a skills and capacity review whilst planning for major change. This is now in progress.
B5	Project management training to take place for all project and programme managers across the authority in all relevant services to ensure understanding of roles and responsibilities.	<b>Lead Member:</b> Barry Moran <b>Support Members:</b> Peter Raynes, Paul Findlow <b>Lead Officer:</b> CMT <b>Timescale (s)</b> Training to begin in November 2012 with full schedule of requirements in place by December 2012 and completed by end March 2013.	  This is being reviewed by CMT and priority areas have already been identified. The full training schedule will be put in place once resource requirements are agreed and implemented and the framework is in place. This will be completed by the target date of end October 2012.  <i><b>Update</b></i> <i>Briefings are in progress. Training on track to be delivered to all Project Managers.</i>
B6	Internal Audit to review new capital project and programme management arrangements in Places and Organisational Capacity during 2012/13 and across the	<b>Lead Member:</b> Peter Raynes <b>Support Members:</b> Barry Moran, Paul Findlow	


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	Authority.	<b>Lead Officer:</b> Director of Finance & Business Services <b>Timescale:</b> Audit scheduled in audit plan by September 2012. Audit to take place in 4th quarter 2012/13	<p>The audit forms part of the revised audit plan for 2012/13. An audit also commenced, at the request of the Head of Development, in August 2012 of the project management arrangements within Assets, with the findings to be reported back to management in September/October 2012.</p> <p><i>Update</i></p> <p>Internal Audit completed a desk top review within Assets in December 2012. The scoping of the more detailed review is in progress with the completion of the review scheduled by the end of March 2013. This will complete Internal Audit's assigned work.</p>
B7	<p>A task and finish group on Planning Enforcement will be set up:</p> <ul style="list-style-type: none"> <li>i. To review the current scope of services delivered through the Planning Enforcement function</li> <li>ii. To review performance against current service standards</li> <li>iii. To review resources aligned to Planning Enforcement and recommend changes in service standards/scope of services of working practices to improve overall performance.</li> </ul>	<b>Lead Member:</b> Rachel Bailey <b>Support Members:</b> Barry Moran, Peter Raynes <b>Lead Officer:</b> Interim Strategic Director, Places & Organisational Capacity <b>Timescale:</b> End of October 2012	 <p>Environment and Prosperity Scrutiny Committee has agreed Terms of Reference for the task and finish group and the group has started to meet with a report to be provided by end of October 2012.</p> <p>The Council's approach to enforcement is a high priority in the overall Council Plan which will be included in a report to Cabinet on 15<sup>th</sup> October 2012.</p>



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	iv. To review the relationships between Planning Enforcement and other Planning Functions to ensure structures do not compromise conflicting demands.		<p><b>Update</b></p> <p><i>The review continues to make progress, with a number of options being highlighted and considered. These include the development of a new service strategy, including a robust performance framework which should highlight the complexity of cases received, ways to improve working practices across teams and improvements to ICT systems. Considerations are also being made to the relationship arrangements and communications between services to improve the decision making process.</i></p>
<b>C</b>	<p><b>Compliance with European Directives and Finance and Contract Procedure Rules (Actions 7,8,9,10,11,12,13,14 and 15 from Audit Report Action Plan)</b></p> <p><i>Address 'Compliance with European Directives' Action – Action 7 (page 83-87) and 'Compliance with Finance and Contract Procedure Rules' Actions – Action 8 (page 88-90), Action 9 (page 91-93), Action 10 (page 94-95), Action 11 (page 96), Action 12 (page 97-98), Action 13 (page 99), Action 14 (page 100-101) and Action 15 (page 102-103).</i></p>		
C1	A comprehensive training and awareness raising programme covering financial, contract and procedural rules is required. This will assist all staff in complying and properly explain the reasons for rules in these areas so that non-compliance is restricted to human error with a clear consequence for non-compliance.	<p><b>Lead Member:</b> Paul Findlow</p> <p><b>Support Members:</b> Barry Moran, Peter Raynes</p> <p><b>Lead Officer:</b> Interim Borough Solicitor/Director of Finance &amp; Business Services</p> <p><b>Timescale(s):</b> Training plan in place by end October 2012 and rolled out to all relevant</p>	 <p>Training has taken place across the organisation since the Lyme Green investigation through individual line managers and in key services. Staff have had clear messages from the interim Chief Executive about the need for compliance and the importance of accountability for all decisions. This</p>


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		staff by March 2013	<p>is a key component of the action plan. Following the implementation of the governance and monitoring framework and the guidance/training for staff - clear sanctions will be instigated for non compliance. These form part of the existing staff performance system and HR procedures and will be exercised where there is non-compliance.</p> <p><b>Update</b>  <i>The procurement team has provided targeted advice across the organisation through regular monthly Procurement Bulletins to Managers. A comprehensive training tool will be developed by end of February 2013 to tie in with the recently approved constitutional changes.</i></p>
C2	A task and finish group to be established by the Constitution Committee which will undertake a fundamental review of the application of Delegated Decisions. These relate to contract procedure rules as they lay down the levels of authority for members and individual officers.	<p><b>Lead Member:</b> Paul Findlow  <b>Support Members:</b> Barry Moran, Peter Raynes  <b>Lead Officer:</b> Interim Borough Solicitor/Director of Finance &amp; Business Services  <b>Timescale:</b> Group to be set up by end August and report by end December 2012</p>	<p></p> <p>The task and finish group has been set up and will present a final report and recommendations to the Constitution Committee. The group met in August to discuss Contract Procedure Rules and the Delegated Decisions process was included in this discussion. This is on track to report by end of December 2012.</p> <p><b>Update</b></p>



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			<i>Changes to the Contract Procedure Rules have been made and are now approved by Council.</i>
C3	CMT will establish interim arrangements to consider all delegated decisions at CMT meetings with relevant legal, finance and procurement advisors present. This will be an interim process subject to the outcome of the task and finish group described in C2.	<b>Lead Member:</b> Les Gilbert <b>Support Members:</b> Barry Moran, Peter Raynes <b>Lead Officer:</b> CMT/ Director of Finance & Business Services <b>Timescale:</b> New process to be established by 1/7/12	 <p>New process for CMT to consider all Delegated Decisions has been in place since July 2012 and is fully operational.</p> <p><b>Update</b>  <i>Progress under the new arrangements was reported to the Audit and Governance Committee in September 2012 and is part of the process for regular review. All delegated decisions continue to be monitored by CMT.</i></p>
C4	Internal Audit will work with the Procurement team to identify specific areas where non-compliance occurs in order that appropriate training can be carried out.	<b>Lead Member:</b> Peter Raynes <b>Support Members:</b> Paul Findlow, Barry Moran <b>Lead Officer:</b> Director of Finance & Business Services <b>Timescale:</b> Specific areas of non-compliance to be reviewed by end September 2012	 <p>Review is in progress and will be linked to wider training programme.</p> <p>The Procurement team has established a variety of training programmes for officers, commencing in October 2012 and covering “How to procure” and bespoke training.</p> <p><b>Update</b></p>


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			<i>Procurement training courses on 'How to Procure up to £75,000' and 'Using the CHEST' are both now operational and included within the Corporate Training Programme. Attendance on the courses for relevant officers has been mandated by CMT. In addition, online procurement induction training has also been introduced.</i>
C5	<p>The monitoring processes of the Technical Enabler Group referred to in Section A will include checks on project cost estimates, including safeguards against project proceeding where costs may escalate beyond approved budgets.</p> <p>Clear communication of the need to spend within budget and the escalation process where there are financial pressures will be put in place.</p>	<p><b>Lead Member:</b> Peter Raynes  <b>Support Members:</b> Paul Findlow, Barry Moran  <b>Lead Officer:</b> All CMT  <b>Timescale:</b> Communication by end Aug 2012. Detailed process as part of overall framework by end December 2012</p>	<p></p> <p>Communication to all staff from Leader and interim Chief Executive during August 2012.</p> <p>Further detailed guidance on monitoring project costs, for use by Technical Enabler Group, to be in place within the project methodology by end December 2012 with detailed work in progress on this action.</p> <p><b>Update</b>  <i>The TEG and EMB are in place, the Gateway process includes a review of the key aspects of projects including cost estimates and cost escalation. This will help to ensure budget approval for necessary changes. As the new three</i></p>


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			<i>year Council plan for 2013/14 is developed, all major projects have been captured and the TEG/EMB process is aligned to budget setting.</i>
C6	The monitoring processes of the Technical Enabler Group, reporting to the Executive Monitoring Board, referred to in Section A will provide a robust process which will identify variations in project costs and delivery, and ensure Finance and Contract Procedure Rules are complied with.	<b>Lead Member:</b> Peter Raynes <b>Support Members:</b> Paul Findlow, Barry Moran <b>Lead Officer:</b> Director of Finance & Business Services <b>Timescale:</b> As C5 above	 <p>Staff have been made aware of the immediate issue of budget overspend expectations and the consequences of non-compliance. The detailed processes to achieve effective project management across the whole organisation are covered in actions B 1 - 7.</p> <p><b>Update</b>  <i>The TEG and EMB are operational. The gateway process includes monitoring and reviews of the key aspects and variances; as the Gateway process is in its early stages, the process continues to be embedded, with a clear requirement that variances are reported and explained.</i></p>
C7	The Corporate Governance Group will complete a review of internal procedures and compliance policy, its communication across the Council and the associated compliance framework. This group reports to the Audit & Governance Committee, and will make recommendations to this Committee at the end of the review.	<b>Lead Member:</b> Peter Raynes <b>Support Members:</b> Paul Findlow, Barry Moran <b>Lead Officer:</b> Director of Finance & Business Services <b>Timescale:</b> Review	 <p>The Corporate Governance Group meets regularly. The review is underway and an update on the Governance framework is being presented</p>


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		completed by end Dec 2012	<p>to the Audit and Governance Committee in September. The review is on track to be completed by end December 2012.</p> <p><b>Update</b>  <i>An update was presented to the Audit &amp; Governance Committee in September 2012. Since then further work has been carried out by the Corporate Governance Group. A systematic review will now be carried out to check all policy/procedure identified is clear, accessible and monitored effectively.</i></p>
C8	Corporate Management Team will ensure all Schemes of Delegation are reviewed, updated and published on the Council's intranet.	<p><b>Lead Member:</b> Peter Raynes  <b>Support Members:</b> Paul Findlow, Barry Moran  <b>Lead Officer:</b> All CMT  <b>Timescale:</b> End July 2012</p>	<p></p> <p>All updated Schemes of Delegation were in place and published by 31<sup>st</sup> July 2012.</p> <p>Corporate Governance Group report to CMT in September will follow up and remind managers of their responsibility to comply.</p> <p><b>Update</b>  <i>Schemes continue to be described on the Centranet and are updated, as necessary</i></p>

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C9	Changes will be made to the Oracle system to ensure that it reflects Schemes of Delegation, thereby reducing the opportunity for non-compliance.	<b>Lead Member:</b> Peter Raynes <b>Support Members:</b> Paul Findlow, Barry Moran <b>Lead Officer:</b> Director of Finance & Business Services <b>Timescale:</b> End September 2012	 <p>Significant progress has been made on updating service Schemes of Financial Delegation. This includes a review of approval limits (General Ledger and Procurement) held within the Oracle system to ensure consistency and appropriateness. There are a small number of remaining anomalies which require updating. These will be completed by end of October 2012.</p> <p><b>Update</b>  <i>Schemes of Financial Delegation have been reviewed in all service areas, and a review of approval limits held in Oracle has also been undertaken as part of this exercise. A further review of the schemes is now underway to ensure that they accurately reflect the Council's current organisational structure, in some areas this includes reformatting to be based on Service level rather than Directorate level. This will allow them to be reviewed more effectively at regular intervals to ensure that they accurately reflect any changes in structure and/or staffing. This review ties in with the work on the Constitution and</i> </p>

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			<p><i>Schemes of Delegation.</i></p> <p><i>A process will be introduced by end of March 2013, through the Annual Governance Statement work, to prompt Managers to regularly review and update their Schemes of Delegation.</i></p>
C10	The final account for the Lyme Green project will be agreed to ensure that it is accurately reflected in the authority's financial accounting system and the published accounts.	<p><b>Lead Member:</b> Peter Raynes</p> <p><b>Support Members:</b> Paul Findlow, Barry Moran</p> <p><b>Lead Officer:</b> Director of Finance &amp; Business Services</p> <p><b>Timescale:</b> End September 2012</p>	<p></p> <p>Appropriate entries/disclosures have been made in the Statement of Accounts for the expenditure incurred at Lyme Green in 2011/12 by June 2012. For more detail, see the notes to the accounts.</p> <p><b>Update</b></p> <p><i>This action was completed as part of the final accounts for 2011/12 and is, therefore, closed.</i></p>

#### Key



Implemented or on target for implementation by original deadline.



In progress and on target for implementation by revised deadline.