

2008/09 Audit Action Plan

Audit Report	Rec. no.	Reference	Category	Recommendation	Priority	Responsibility	Agreed	Original response	Update	Date to be achieved
Final Accounts memo	Ro1	FAMo1	Accounts preparation	The Council should consider how to improve management of the closedown process and management review of the accounts prior to approval by members, particularly in high risk areas such as cash and fixed assets.	High	Chief Financial Officer		See reference AGRo1 - a 2009/10 Closure Action Plan has been compiled and a project team has been put together to take agreed actions forward. In addition, the Council is in the process of recruiting a Project Manager to manage the closure improvement programme.	Project Manager has now been appointed to oversee closure process, with timetable now in place. "Lessens Learnt" meetings have been held with the external auditors, the results of which have been fed into the action plan. Closure training is planned for all finance staff.	On-going through to end of June 2010.
Final Accounts memo	Ro2	FAMo2	Accounts preparation	Members should consider the risks involved in approving accounts with significant notes such as fixed assets not completed.	High	Chief Financial Officer		See reference AGRo1 - an action plan has been compiled, and a project team has been put together, to identify and implement improvements to the 2009/10 closure programme, to address the issues arising during closure of the 2008/09 accounts. It is not therefore envisaged that the 2009/10 accounts will be presented to the Audit Committee for approval with any notes omitted.	As comments on FAMo2	June 2010
Final Accounts memo	Ro3	FAMo3	Audit working papers	In order to facilitate an efficient audit process and reduce time pressure on the audit and Council staff, audit deliverables should be provided by the agreed deadline.	High	Corporate Finance	Yes	See comments against recommendation AGR1o . Arrangements will be put in place to ensure that audit working papers for 2009/10 are provided in accordance with agreed dates.	Draft list of audit deliverables received from the auditors. Corporate Finance are currently in the progress of reviewing this and agreeing submission dates.	December 2009 - July 2010
Final Accounts memo	Ro4	FAMo4	External Audit	All officers must respond promptly to audit queries due to the tight timescale for the audit to be delivered, particularly in areas where there were significant delays in 2008/09 such as Education and Adult Social Care.	Medium	All	Yes	Corporate Finance and the Audit Commission are working to develop a process to formally log and record issues raised and to ensure any subsequent queries are properly recorded and dealt with. This will ensure all queries are visible and will be monitored on a weekly basis by the Audit Commission and Corporate Finance to ensure queries are addressed within the appropriate time frame.	No further update - recommendation being progressed.	June 2010
Final Accounts memo	Ro5	FAMo5	Journals	The Council should reconsider its response to previous recommendations on journal controls. Clear procedures and improved controls should be implemented as soon as possible, including the need to maintain clear audit trails for all journals.	High	Corporate Finance	Yes	An Accounting Instruction Note on journal procedures has now been drafted and has been circulated to finance colleagues for comments. It is anticipated that the Accounting Instruction Note will be formally issued in December 2009. The Accounting Instruction Note includes an explanation of the types of journals that can be raised and when each can be used, the authorisation required prior to inputting journals onto the General Ledger, the arrangements for use and management of journal batch types, conventions to be followed when referencing journals, the necessity to maintain a journals register and the framework for ensuring post entry control over journals raised.	Formal issue of the Accounting Instruction Note has been delayed due to the number of comments received on the draft. These are now being review and the note will be issued shortly.	December 2009

2008/09 Audit Action Plan

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Final Accounts memo	Ro6	FAMo6	Schools	The Council should ensure that schools and the Schools Finance Team understand how to complete bank reconciliations correctly to avoid a material misstatement in the accounts. A sample should be reviewed by the Council at year end prior to asking members to approve the accounts.	High	SCF	Yes	Training of the Schools Finance Support Team and Consortium Support Managers will be undertaken prior to the year end to ensure that bank reconciliations are completed correctly to avoid a material misstatement in the accounts. A sample will be reviewed by the Schools Finance team prior to asking members to approve the accounts.	Dates have now been set in early February to give a closure overview to School Finance Support Team and to the Consortium Support Managers. Meetings have also been set up in March to give both groups a detailed training session on the requirements for closure of accounts	March 2010
Final Accounts memo	Ro7	FAMo7	Schools	Academy schools cash should be excluded from the Balance Sheet for 2009/10.	Medium	SCF	Yes	Academies accounts will be excluded from the 2009/10 Balance Sheet.	No further update.	March 2010
Final Accounts memo	Ro8	FAMo8	Fixed Assets	The Council needs to ensure that sufficient resource is identified to ensure that data transferred from the current fixed assets spreadsheets to the new fixed assets register system is accurate and thoroughly tested.	High	Corporate Finance	Yes	The Council has input additional resource to ensure that the new FAR is operational by mid December 2009 and that data has been accurately transferred from the current fixed assets spreadsheets by this date.	FAR system went live December 2009 as planned.	December 2009
Final Accounts memo	Ro9	FAMo9	Fixed Assets	The Council should consider harmonising de-minimis levels for IT with those for other capital expenditure.	Medium	Corporate Finance	No	The Council's general de-minimis limit (ie: limit below which capital expenditure is charged to revenue on the grounds of materiality) applies equally to IT expenditure. The £1m threshold referred to in the Auditor's report was applied to determine whether the resulting capital expenditure resulted in a tangible or intangible asset on the Council's Balance Sheet or whether it was accounted for as Revenue Expenditure Funded From Capital Under Statute (REFFCUS). The £1m threshold will cease to be applied with effect from 2009/10 though.	No further update	31st March 2010.
Final Accounts memo	R10	FAM10	Fixed Assets	Procedures need to be put in place to ensure that records of transactions relating to community assets are maintained which enable an accurate historic cost to be calculated.	Medium	Corporate Finance & Asset Management	Yes	Work has been undertaken to support the calculation of historic cost of community assets.	No further update	June 2010
Final Accounts memo	R10	FAM10	Fixed Assets	Procedures need to be put in place to ensure that disposal costs are recorded on an asset by asset basis to enable them to be included in profit and loss calculations where material.	Medium	Corporate Finance & Asset Management	Partially	The Council does currently take disposal costs into account when determining the overall loss or gain on disposal of fixed assets. The disposal costs include the costs of the Council's 'Capital Receipts Team' and the fees payable to the Council's Estates and Valuations consultant. These costs are not currently attributed to the disposal of individual assets though. Moving forward, it is intended to undertake a detailed review of these costs, to ensure that they are only taken into account in arriving at the gain or loss on disposal of fixed assets where it is appropriate to do so.	No further update	June 2010

2008/09 Audit Action Plan

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Final Accounts memo	R10	FAM10	Leases	Procedures need to be put in place to ensure that schools leases are reviewed to ensure correct classification.	Medium	Corporate Finance / SCF	No	Information on leases held by schools is reviewed annually to ensure that records are up to date and that leases are appropriately classified. It is the Council's view that this arrangement ensures that leases are accounted for correctly, and hence that it is not necessary to put additional procedures in place.	Questionnaires have been distributed to schools to facilitate an assessment of the leases that they hold. This will ensure proper accounting treatment, especially in the light of IFRS.	N/A
Final Accounts memo	R11	FAM11	PFI	PFI models should be updated annually to ensure that assumptions are still valid.	Medium	SCF & Environment, Sustainability and Highways		It will be necessary to undertake a re-modelling of each PFI scheme as a consequence of the transition to IFRS based accounting. Once this re-modelling is undertaken, the model will be kept under annual review.	Review of PFIs to be picked up as part of closure work.	June 2010
Final Accounts memo	R12	FAM12	Accruals	The Council should ensure that the issues identified in testing debtors and creditors are rectified for 2009/10.	Medium	Adults, Health and Community Wellbeing & Environment, Sustainability and Highways	Yes	The council has noted the audit recommendations and will address these as part of the 2009-10 closure process. Training will also be provided (Jan 2010) with appropriate checks put in place.	A number of training sessions are due to be provided by Corporate Finance by the 31.3.10 which will include issues around debtors and creditors. Additionally AHCW are running their own training for finance staff picking on service specific issues and "what when wrong" last year.	April 2010
Final Accounts memo	R13	FAM13	Grants	A process for reconciling income per the general ledger to notifications from grant awarding bodies should be put in place for all significant education grants, including Standards Funds. The process should be formally documented to ensure that reconciliations can be properly completed in the event of staff turnover. The reconciliation should be signed and counter-signed regularly during the year.	High	SCF	Yes	There has been improved reconciliation of income on IFS to notifications from grant awarding bodies and this will continue. The process will be formally documented and reconciliations are now reviewed by the Head of Finance on a monthly basis.	No further update	March 2010
Final Accounts memo	R14	FAM14	Schools	The Council needs to have sufficient assurance that its year end school balances are not materially misstated before asking the Members to approve the financial statements. If Internal Audit's review of the balances is the Council's way of doing this, significant queries should be resolved before the accounts are approved.	High	SCF	Yes	Schools Finance team will work with Internal Audit to ensure that the year end school balances are not materially misstated before asking the Members to approve the financial statements.	This action has been confirmed at a recent meeting between Schools Finance Team and Internal Audit	January - April 2010
Final Accounts memo	R15	FAM15	Schools	Clear guidance needs to be provided to all schools on the coding of capital and revenue expenditure. The Council should put in place arrangements for reviewing schools capital and revenue expenditure to satisfy itself that rules are being complied with. If this is to be done through internal audit reviews it should be clear which guidance is current and all school internal audit visits should include coverage of this.	High	SCF	Yes	Schools Finance team will work with Corporate Finance and others to produce clearer guidance to all schools on the coding of capital and revenue expenditure. A process for reviewing schools capital and revenue expenditure to ensure that guidance is being complied with will be agreed with Internal Audit.	The revenue/capital guidance is being produced at this time. Review of compliance with guidance is to be undertaken in March and April.	February 2010

2008/09 Audit Action Plan

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Final Accounts memo	R16	FAM16	Expenditure & income	The Council needs to reconsider its arrangements for accounting for YOF funding and the EDAAT grant to ensure that income and expenditure are not overstated.	Medium	SCF & PCPR / Corporate Finance	Yes	The arrangements for accounting for YOF and EDAAT funding will be revised to ensure that expenditure and income are not overstated in 2009/10. In addition, guidance will be issued to Finance staff to ensure they understand the requirements with regard to recharging of expenditure / income.	Guidance for proper accounting treatment in matters such as these to be picked up closure guidance.	June 2010
Final Accounts memo	R17	FAM17	AHCW	The Council should ensure that a reconciliation between A4W and the General Ledger for debtors and creditors is carried out on a regular basis.	High	Adults, Health and Community Wellbeing	Yes	Discussions to take place with the Audit Commission to fully understand the background to this recommendation. Once this has been understood and agreed, progress will be reported back to Audit Committee.	Discussions with Audit Commission still to take place	December 2009
Final Accounts memo	R18	FAM18	AHCW	The Council should ensure that care assessments are completed promptly to avoid a loss of income.	Medium	Essex Shared Services	Yes	All service users are contacted within 24 hours of a request for assistance with the completion of a financial assessment, although service users have the right to self complete or refuse to submit an assessment (non-disclosure). When the latter occurs, service users will be charged at the full cost applicable to their service from the date it has deemed to commence. If the service user provides further information following receipt of the Financial Assessment letter, this will be reviewed and taken into account for future charging A review process has been undertaken and all packages where income was not being collected has now been resolved.	Recommendation previously advised as complete	Complete
Final Accounts memo	R19	FAM19	Highways	The Council should continue to reduce the number of open jobs on CONFIRM so that there are no complete jobs left open. A full reconciliation between CONFIRM and the General Ledger on an accruals basis should be carried out on a regular basis.	High	Environment, Sustainability and Highways	Yes	In order to assist the automation of accruals and for general data integrity, significant effort has been input into ensuring that jobs are marked as complete within CONFIRM. The monthly reconciliation process between CONFIRM and IFS is in place. However, it must be noted that the reconciliation is not on a full accruals basis - rather it is on a cash / payments basis.	Recommendation previously advised as complete	Complete
Final Accounts memo	R20	FAM20	Highways	The Council needs to be satisfied that its procedures to ensure that obligations under Section 106 agreements are fulfilled within a reasonable period of time.	Medium	Environment, Sustainability and Highways	Yes	Environment, Sustainability and Highways Finance will review staff responsibilities and procedures to ensure that S106 obligations are undertaken on a timely basis.	Monthly reporting process in place highlighting deadlines in respect of S106 agreements. These are reviewed by the budget holder to ensure available resources are maximised.	March 2010
Final Accounts memo	R21	FAM21	Insurance	The Council should consider including additional information regarding the self insurance provision in the 2009/10 accounts. This should include how the balance on the provision is calculated and the nature of the risks insured against.	Low	Insurance		The Actuary's report will be able to provide all the information for inclusion in the 2009/10 Accounts.	No further update - Final end of year report due April 2010	April 2010

Essex County Council Use of Resources Report 2008-09

Action Plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Original Comments to Audit Committee 1.12.09	Date	Updated Comments to Audit Committee 1.2.10
7	R1 The Council should gain a detailed level of understanding of the causes of the material errors in the 2008/09 accounts and implement closedown arrangements for the 2009/10 accounts	3	Christine Golding, Corporate Finance	Agreed	<p>A closure 'lessons learnt' workshop has been held with finance staff and discussions have been held with the External Auditor to consider the areas where improvements are required for 2009/10.</p> <p>A Closure Action Plan has been compiled and a project team has been put together to take these actions forward. In addition, the Council has recruited a project manager to oversee the closure improvement programme.</p>	Mar-10	<p>Project Manager has now been appointed to oversee closure process.</p> <p>Closure training is planned for all finance staff.</p>
7	R2 The Council should monitor the progress towards the implementation of IFRS carefully and manage the risks pro actively to reduce the risk of a material misstatement in 2010/11 caused by non compliance with the new framework.	3	Christine Golding, Corporate Finance	Agreed	<p>A project plan has been compiled, and shared with the External Auditors, which details the work to be undertaken in order to make the transition to IFRS based accounting. This action plan will be monitored regularly, as part of the project governance for closure of the accounts (referred to against R1 above).</p> <p>In addition, progress will be discussed regularly with the External Auditors and will be monitored by the Council's Audit Committee.</p>	Ongoing through to June 2011	Training has recently been provided to key finance staff to ensure that they understand the new requirements under IFRS.
7	R3 The Council should implement an agreed corporate charging policy.	2	Simon Russell, Corporate Finance	Partially Agreed	<p>A charging policy is in place for Adults, Health and Community Wellbeing (previously supplied to auditors), which is the most significant area of income for an upper tier authority.</p> <p>We do however believe that charging should be considered when delivering our financial and strategic priorities and that income streams are reflected through the business planning process. Consideration will be given as to how a corporate charging policy will support this approach.</p>	Initial Proposals by 31 March 2010	Preliminary research work has been undertaken by Corporate Finance and we expect to have initial proposals together by the original target date.

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7	R4 The Council should consider implementing fully integrated finance and performance monitoring reports for senior management and Members.	2	Tim Madden, Corporate Finance Paul Abraham, Performance Team	Agreed	<p>We have already undertaken an in-depth analysis of the activities, capabilities, human resources and other key drivers that deliver outcomes for Essex residents in each of its service delivery areas (Adults Health and Community Wellbeing, Schools Children and Families, Environment Sustainability and Highways and Policy Community Planning and Regeneration) and an outcome based budget model developed for 2010-11. This will enable the cost of resources committed to achieving specific outcomes for Essex residents to be analysed in direct relation to progress on relevant key performance indicators, from April 2010.</p> <p>The Performance Team have already created an analysis and reporting tool which has been shared with the corporate leadership team and Cabinet Members. This work has already significantly improved the validity, quality and robustness of data underpinning value for money judgements. This insight has contributed to budget setting and strategic planning for 2010-11.</p>	Apr-10	Integrated Budget and Corporate Plan for 2010-11 to be presented to council February 2010.
8	R5 The Council needs to improve some aspects of procurement arrangements. Savings targets should be understood more clearly and managed carefully and the contracts register should be completed.	2	Richard Hawtin, Procurement	Agreed	<p>A robust process for identifying, capturing, tracking and realising procurement savings/efficiencies has been agreed by CLT, Business cases for savings are developed that identify owners of issues and dependencies, set out clear timescales for delivery and identify and log supporting evidence Procurement savings are reported on a monthly basis to the relevant portfolio holder.</p> <p>The eSourcing Portal (Bravo) has been developed and is being used as the Corporate Contracts register. The data is being improved and updated by recently appointed "Secretariats" who support the Contract Review Boards which were formally implemented in October 2009. An eSourcing development manager is being recruited who will take ownership for developing the work with the Secretariats and the register further. The advent of the new Directorate and Contract Review Boards is helping to scrutinise the quality of data reported.</p>	Ongoing	<p>Reporting to portfolio holder remains in place. Additionally, savings for individual procurement projects are monitored through the Corporate Efficiencies Tracker and are thus included in the financial reports to CLT.</p> <p>Dedicate resources are in place to populate Bravo with details of all corporate contracts. Significant progress has been made to date and work will continue through out the year to ensure visibility of all contracts.</p>

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8	R6 Data quality arrangements for partnerships should be improved in line with previous Internal Audit recommendations.	2	Paul Abraham, Performance Team Dan Gascoyne, Partnership Delivery and Quality of Life	Not Agreed	<p>The recommendation as framed is misleading. The ECC partnership team commissioned internal audit to review the governance arrangements for our partnerships based on their importance and level of risk involved. The audits were done at a time (2008-09) when very little data was available from the new National Indicator Set and the recommendations and management responses reflect this. Since this time more data has become available nationally, and thematic partnerships have developed proxy measures for indicators where there are time delays and established programme management approaches which mitigate the risk (which was assessed as moderate in all cases).</p> <p>We will consider how we can further strengthen arrangements for timely data at the spatial level required to support partnership working through the refresh of the ECC Data Quality Strategy and Framework (updated versions to be in place by March 2010).</p>		<p>Essex County Council has previously advised that we did not agree the recommendation (See AC/14/09).</p> <p>This recommendation additionally arose as part of the Annual Audit Letter which was subsequently discussed with Paul King and amended to "Systems cannot transfer data automatically. Data quality for partnerships needs to improve and the Council is taking steps to address this."</p> <p>Essex County Council's data quality strategy is refreshed regularly, and has for some years included data quality arrangements in partnerships. This is part of our commitment to continually improve and strengthen our already strong arrangements. We will consider how we can further strengthen arrangements for timely data at the spatial level required to support partnership working through the next refresh of the ECC Data Quality Strategy and Framework in March 2010.</p>
8	R7 The Council should continue to monitor the adequacy of data security arrangements very carefully to ensure progress continues in all areas.	3	Mark Briggs, IS	Agreed	IS will ensure adequacy from two perspectives; staff have been appointed to monitor progress both from an information security perspective and from a technical security perspective. We would also welcome that progress will also be assessed as part of the normal audit review processes.	In place	Already addressed
8	R8 The Council should ensure that member training addresses identified development needs and is attended by all members regardless of seniority or length of service.	3	David Moses, Member Support and Governance	Agreed	Following a successful induction session for new members a Member Development Steering Group has been established to look at the issue of continuous development for members. It has agreed to hold two development events a year and members will be involved to make sure these events are relevant to their needs. The induction sessions have been evaluated and members asked to identify what development needs would be of benefit to them. Member champions have been identified to encourage attendance at events when they are arranged. At the end of the day it has to be remembered that there is no statutory obligation on any member to undertake any development.	In place	Already addressed

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8	R9 The Council should ensure that new initiatives which need to be implemented quickly are subject to sufficient and transparent scrutiny in the same way as longer term projects are.	3	Ian Hollingsworth, Head of Commercials and Benefits Realisation	Agreed	<p>It is crucial that all new initiatives follow the Council's governance processes to ensure they are not at risk from legal challenge. Training has been undertaken and more is planned to explain the arrangements for decision-making to officers. Procedures have been reviewed to ensure proper consultation with statutory officers. Procedures will also be reviewed to ensure that the governance arrangements are not getting in the way of the need to make speedy decisions.</p> <p>We have continued to build and evolve our project management and governance structure to ensure that all our projects undergo an appropriate level of scrutiny balance with pace. Most recently we have updated our approach to enable it to be more agile and responsive to the needs of the organisation. This has been achieved by</p> <ul style="list-style-type: none"> - Reducing the numbers of gates required to gain approval supplemented - Having a greater focus on delivery and realisation of benefits. - Centralising our PM resources to enable us to focus on the development and delivery of projects. - Suitable checkpoints to ensure that our projects have all the relevant information to enable delivery. - One centrally held and managed list which identifies all the projects that the ECC needs to undertake. This list was approved by the Directions Board. 	Revised process in place	Already addressed

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8	R10 The Council should ensure that legality issues are considered early on in the development of new initiatives and that this is based on written legal advice where appropriate.	2	Philip Thomson, Essex Legal Services	Agreed	Matter has been raised at Corporate Governance Group and they will seek to address this.	Jan-10	This matter has been emphasised to CLT
8	R11 The Council should ensure that agendas and papers for Council, Cabinet and Committee meetings are published five working days in advance in all but exceptional circumstances.	3	David Moses, Member Support and Governance	Agreed	Arrangements have been reviewed to ensure that officers understand the processes for getting reports to Cabinet and the need to undertake consultations in good time to meet deadlines. Reports will not be allowed to go late without prior agreement from the Chief Executive. Arrangements for producing the Council Agenda have been reviewed and tightened. Late reports need to be the exception rather than the rule.	In place	Already Addressed
8	R12 The Council should ensure that reporting of risks to members is effective and facilitates effective management of those risks.	3	Cajetan Chukwulozie, Internal Audit and Risk Management	Agreed	Reflecting the council's desire to continually improve risk management practices under the umbrella of an integrated service, we have brought several risk disciplines together under the leadership of a Strategic Risk Manager. As part of improved governance arrangements to reflect the increased rigour in measuring our performance in the management of risk we have introduced a quarterly Cabinet Risk Panel, a member group consisting of key members of the Cabinet. This ensures a clear line of sight to members over the risk profile of the organisation and they can be assured that the council's risk exposure is being managed effectively, both through discussion at these meetings and also through our regular reporting mechanisms.	In place	Already Addressed

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9	R13 The Council should ensure that the key controls in the material financial systems are operating effectively.	3	Mark Hobson, Essex Shared Services, Simon Bragg, Adults, Health and Community Wellbeing Nicole Wood, Environment, Sustainability and Highways	Agreed	A number of specific recommendations relating to material financial systems such as A4W, CONFIRM, Payroll and Accounts Receivable have already been received through the Annual Governance Report, Interim Audit Report and Final Accounts Memorandum. Progress in addressing these recommendations will be monitored via the action plans for the appropriate reports. Additionally, work has been undertaken throughout the year to improve the controls around key financial systems through the introduction of the Scheme of Delegation for Financial Management and authorised signatory process, and reconciliation of control accounts for systems under the responsibility of Essex Shared Services	Ongoing	Recommendations around ensuring integrity of data on said systems (such as reconciliations) are now in place. See specific recommendations in the Final Accounts Memorandum and Annual Governance Statement.
9	R14 Maintain the focus at a political as well as at an officer level to ensure that activities undertaken by the Council fully consider, and aim to reduce, the impact on the environment.	2	Kevin Jones, Environmental Strategy	Agreed	<i>Comment relates to both R14 and R15</i> Environmental Strategy and Commercial Services to jointly prepare an options paper for consideration by the Environment, Sustainability and Highways Directorate Leadership Team (ESH DLT) setting out how these recommendations may be progressed. Subject to ESH DLT steer it is likely that the option paper will require escalation to Corporate Leadership Team, given the cross directorate nature and increase member focus advocated in these recommendations.	Spring 2010	Matter still under consideration
9	R15 Continue to develop robust targets for managing the impact on natural resources by Council activities. This	2	Kevin Jones, Environmental Strategy	Agreed			