

Recommendations Overdue 31 March 2018

ACTION PLAN NO:		WEAKNESSES/GOOD PRACTICE: GRADE:	AGREED ACTION:	DATES:	COMMENT/EXPLANATION:	PYRAMID: RESPONSIBLE OFFICER:
DEPARTMENT		CHIEF EXECUTIVE'S UNIT				
SERVICE		STRATEGIC FINANCE				
REPORT NAME		REVIEW OF FEES & CHARGES 2017/18				
1	Limited evidence exists in respect of reviewing key factors when setting fees and charges HIGH	Work has already commenced in respect of some of the key factors outlined in the report however requires to be further developed. Each element will be considered and actioned, as appropriate, as part of the 18/19 Budget preparation exercise.	28 February 2018 30 June 2018	Delayed due to staff absence. A first draft has been prepared and will be discussed at our management team. It is important that this is prepared prior to preparations beginning for the budget 2019-20 and therefore 30 June 2018 allows good time for this	Delayed but rescheduled Head of Strategic Finance	
REPORT NAME		REVIEW OF VALUE ADDED TAX 2017/18				
2	VAT training has not been delivered to all staff involved in determining VAT treatment. MEDIUM	VAT training in the format of an e-learning module will be prepared to allow Argyll and Bute specific training to be delivered.	31 March 2018 31 August 2018	Completion of VAT e-learning module rescheduled for August 2018 due to relevant staff being involved in the Council's year end process.	Delayed but rescheduled Finance Manager, Corporate Support	
REPORT NAME		STRATEGIC FINANCE - DEPARTMENTAL SUPPORT 2016/17				
7	Trend analysis and unit costing are not commonly used in the budget monitoring and budget preparation process. MEDIUM	Where appropriate Unit Costing and Trend analysis will be incorporated into routine processes.	30 June 2017 31 August 2017 31 March 2018 31 August 2018	Delayed due to staff absence. Unit costs and trend analysis are used within some services, the intention is to ensure we have a corporate approach outlined and where this information is available and useful for other services this will be developed.	Delayed but rescheduled Finance Manager - Departmental Support	

DEPARTMENT DEVELOPMENT & INFRASTRUCTURE SERVICES

SERVICE <u>REPORT NAME</u>	ROADS & AMENITY SERVICES <u>REVIEW OF PIERS AND HARBOURS 2017/18</u>
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4	There is no external representation on the Harbour Board contrary to British Ports authority guidance. MEDIUM	A review of the current Harbour Board framework will be carried out. Thereafter, should any changes be required to the current regime, a report will be taken to a future Harbour Board meeting.	28 February 2018 30 November 2018	Review of the composition is due by the end of June 2018. Any conclusions from this review need to be reported to a future Harbour Board meeting. There is no scheduled date for the next meeting however it is expected it will be held in November 2018.	Delayed but rescheduled Marine Operations Manager
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