

FINANCE EXTERNAL AUDIT / INTERNAL AUDIT ACTION PLAN

Area: Budgetary Control

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green

Area: General Ledger

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	Only low rated recommendations arising from the Autumn 2013 audit						

Area: Payroll and Expenses

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
PE1	<p>The Payroll Team should ensure that the independent check of all inputs and reviews are clearly evidence to demonstrate the segregation of duties.</p> <p>For lengthy reports, each section or summary should be signed as reviewed by the Payroll Officers involved.</p>	Head of Exchequer Services	No deadline as this is on-going and will be evidenced at the next audit	<p>The payroll team do complete independent checks of all input and sign to demonstrate this (on both the audit report and the notification/e-mail. Where one of these had not been signed, (as in the cases sampled, which were oversights), the corresponding audit report or notification would have been signed, so we would be able to demonstrate segregation of duties.</p> <p>Audit Comment The Force should continue to ensure that independent checking of input is clearly documented.</p> <p>CFO Comment The team is small so independent checks are important and we will do our best to ensure that this is carried out in all cases.</p>	Green Complete		

Area: Asset Management

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green

Area: Payment & Creditors

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green
PC1	<p>The Force must review the process for amending supplier details and include a requirement to check the details to be amended with the supplier.</p> <p>The check should be independent of the details held on the amendment request and confirmed as genuine. The force must use the data already held on the system to contact the supplier.</p> <p>The check should be evidenced, with the date of the amendment and details of who the details were verified with at the supplier.</p>	Head of Exchequer Services	End November 2013	<p>The Business Support Assistant currently cross checks, with Integra, as much information as possible. A process has now been put in place to verify any change requests received direct from the supplier, using the contact information already held in Integra.</p> <p>CFO Comment.</p> <p>We have never had a case of a fraudulent payment arising as a result of changed supplier information but we accept this is now a high area of fraud risk and procedure was been changed immediately</p>	Green Completed		

Area: Cash, banking and Treasury Management

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green
	No recommendations from the Autumn 2013 audit						

Area: Financial Reporting

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green

Area: Income and Debtors

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
ID1	The Finance Team review the process for creating sales invoices to ensure they are accurately produced.	Acting Head of Exchequer Services	Nov 2013	The Finance Supervisor has already issued a reminder to the staff that can raise invoices to double check the amounts before raising the invoices. In addition, procedures within Finance have been amended so that as well as checking for appropriate authorisation, all values will be double checked and appropriate action taken if errors are discovered.	Green Completed		

Summary

Recommendations		Milestones					
Area	No.	No.	Not Agreed	Red	Amber	Green	Green Complete
Budgetary Control							
General Ledger							
Payroll & Expenses							1
Financial Planning							
Asset Management							
Payment & Creditors							1
Cash, Bank Treasury							
Financial Reporting							
Income and Debtors							1
Total							
Percentage complete							

3 New Actions

3 New Recommendations

3 Completed