

**Fundamental Audits 2012/13  
Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
<b>Payroll 2012/13</b>						
2.3.2	Headteacher terminations should be approved by the Governing Body (and for all pay related adjustments)	LR	Headteachers cannot authorise their own payments - need to advise the Gov Body will need to sign off	Employee Services & Payroll Manager / Employee Services Supervisor	September 2013	<b>Partially implemented</b> - schools have been informed that Governor approval is required but not all schools are complying
2.5.3	Timesheets/Overtime forms should be struck through to confirm that they have been entered onto the system. <b>(Previous Report Recommendation)</b>	LR	Pay & Benefits Manager to discuss in Team Leaders meeting July / August and implement	Employee Services & Payroll Manager	July 2013	<b>Partially completed</b> - some are ticked but not struck through as do not want to obscure the data on the sheet. However not all ticked  This has been reiterated to the teams to tick when entered onto system - striking through makes the info difficult to read and verify for external auditors/HMRC etc when copies are required.

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<b>Accounts Receivable 2012/13</b>						
2.3	<b>SERVICE DEPARTMENTS Debt Recovery</b>					
2.3.2 / 2.3.3	<p>The reconciliation between debts as reported by the AR system and those held with Legal needs to be finalised. Action should then be taken to address the differences, both at an immediate and an ongoing level.</p> <p>Those debts referred but not noted by Legal should be actioned. Ongoing, the reconciliation process should highlight such differences</p>	MR	This is being resolved and action is being taken to synchronise such records on a periodic basis.	Legal / AR	Implemented but also ongoing	<b>Partially implemented</b> - some progress has been made but it has been slow due to unforeseen resource issues in Legal. It is envisaged that this will be completed during final quarter of 2013/14.

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<b>Accounts Receivable 2012/13 (cont.)</b>						
2.3.9	Where overdue debts are not paid, attention should continue to be given to ensure that these are recovered on a timely basis	MR	List of outstanding invoices sent to the Group Accountant (Education) on a quarterly basis and these are disseminated to PSO's.  However, statements have not been sent to Schools since January due to R12 issues. A change request has been raised with Capgemini who have passed this onto Oracle.	AR / Education  Capgemini	Ongoing  No timescale - depends upon resolution	<b>Partially implemented</b> - Quarterly lists are sent to Group Accountant (Education) but still unable to send statements to schools. Awaiting ICT solution involving Capgemini and Oracle which is currently being tested.
<b>FINANCE DEPARTMENT</b>						
3.1	<b>Financial Regulations</b>					
3.1.1	The relevant Accounting Instruction should be updated	GPR	Revised version of AI 7 to be reviewed by Senior Incomes Officer  AI to be updated	Senior Incomes Officer  Internal Audit	Implemented  November 2013	<b>Partially implemented</b> - the revised AI has been reviewed by Senior Incomes Officer but has not yet been updated on Intranet

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3.7.4	addressed when resources allow.	LR	Alternatives to current processes will be considered in consultation with the new HoF.	Senior Incomes Officer in conjunction with senior management as policy change decisions needed.	Ongoing	<b>Partially implemented</b> - an appraisal of a benchmark value of a debt below which it is uneconomical to pursue will be decided by March 2014