

**FUNDAMENTAL AUDITS 2012/13
RECOMMENDATIONS TRACKER**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Payroll 2012/13						
2.1	Procedures and Manuals					
2.1.1	Comprehensive procedure notes should be developed for all areas of ISiS used within the department	GPR	On going until the implementation of Single status when conditions are harmonised	Employee Services & Payroll Manager	March 2014	Not yet due Update April 2014 - Not implemented. This was planned for development following the Pay and Grading implementation, however has been put on hold whilst undertaking the Business Transformation Initiative
2.5	Amendments to Pay					
	Overtime					
2.5.2	Overtime should be detailed on a daily basis on overtime forms	LR	Implementation of Single Status requires a "universal" timesheet which is currently being worked on	Employee Services & Payroll Manager	Single Status implementation	Not yet due Update April 2014 - Not implemented. An electronic timesheet has been developed which is scheduled to go-live in July 2014

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Payroll 2012/13 (cont)						
2.5.5	<p>Authorised Signatories</p> <p>As noted previously the Authorised Signatory listing should be kept up to date</p> <p>Old signatory listings should be removed to ensure that only current ones are on file</p> <p>Staff should be familiar with the authorised signatories to ensure that records are only processed if appropriately approved (Previous Report Recommendation)</p>	MR	This issue needs to be communicated at CMT/HoS	Employee Services & Payroll Manager / Head of Human Resources	September 2013	<p>Not implemented - updated signatory lists have been requested but not all departments have provided updated lists.</p> <p>Employee Services & Payroll Manager needs to have further info on what lists are not available and/or out of date</p> <p>Update April 2014 - Not implemented</p>

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2.10	Employee Access					
2.10.3	A division of duties should be introduced to the system for all areas to ensure different users set up an employee record and enter the payment details	MR	This needs to be split between the HR and Payroll functions within the area. Pay & Benefits Manager to take forward	Employee Services & Payroll Manager	March 2014	Not yet due Update April 2014 - Not implemented. This has been put on hold until the Business Transformation Initiative has been completed and the full programme of admin processes and how they are to be delivered has been agreed.
Accounts Receivable 2012/13						
2.3.8	Issues regarding the recoverability of Lifeline debts need to be clarified	MR	HOF / AR to clarify way forward but this has to be in conjunction with Social Services and the relevant member.	AR / HOF	December 2013	Not yet due Update April 2014 - Not implemented. A new debt recovery strategy has been agreed and will be implemented from 01/06/14.

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Accounts Receivable 2012/13 (cont)						
2.3.9	Where overdue school debts are not paid, attention should continue to be given to ensure that these are recovered on a timely basis	MR	<p>List of outstanding invoices sent to the Group Accountant (Education) on a quarterly basis and these are disseminated to PSO's.</p> <p>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.</p>	<p>AR / Education</p> <p>Capgemini</p>	<p>Ongoing</p> <p>No timescale - depends upon resolution</p>	<p>Partially implemented - 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.</p> <p>Update April 2014 - Partially implemented. This system error arose as a result of R12 issues and had to be referred to Oracle to address. The system fix has now been tested and is nearing completion to production. There have been data issues which have caused delays.</p>

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3.3	Raising of Invoices					
3.3.4	Any new stocks of invoices ordered should detail that interest may be charged on overdue debts. A policy decision will also need to be taken as to when and in what circumstances interest will be charged. There is functionality within the R12 version that would allow interest to be added to invoices.	GPR	(a) Pre-printed reverse of the invoice paper to include a statement saying interest may be charged at 8% (b) To be discussed with new Head of Finance	Senior Incomes Officer Chief Treasury & Technical Officer	Implemented March 2014	Implemented Not yet due Update April 2014 - Not implemented. Due to Capgemini development constraints this has been deferred
3.5.1	The segregation of duties risk either needs to be accepted by Management or alternative control considered	LR	The benefit of AR staff being able to receive payments greatly enhances the effectiveness of the process. Management will consult with audit to implement acceptable compensatory controls	Senior Incomes Officer	March 2014	Not yet due Update April 2014 - Not implemented. Management controls will be considered in the light of pending re-structure therefore this development will be considered then.

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3.7.4	This issue should be 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	<p>Partially implemented - an appraisal of a benchmark value of a debt below which it is uneconomical to pursue will be decided by March 2014</p> <p>Update April 2014 - Partially implemented. This has been overtaken by events. Finance are currently assuming responsibility for collection and administration of Social Services debt which will involve implementing elements of the Oracle advanced collections module. As part of that implementation we will review all debt write off levels for all categories of debt.</p>

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3.9.3	The production of such reports should be addressed when resources allow.	LR	When resources allow, the reports will be put into development	Senior Incomes Officer / Systems Accountant	March 2014	<p>Not yet due</p> <p>Update April 2014 - Partially implemented. It has not been possible to address this due to other work priorities but a report is being developed.</p>