

**Fundamental Audits 2014/15 - Recommendations Tracker
Not or Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Accounts Receivable 2014/15						
	SERVICE DEPARTMENTS Raising of Invoices					
2.1.2	All non-statutory services/works should be paid for in advance of the supply.	MR	AR to contact Neighbourhood Officer to discuss whether changes to invoicing procedures need to be amended in these circumstances	Neighbourhood Officer/AR Team Leader	August 2015	Not implemented - meeting to be arranged to discuss current processes
	AR TEAM					
3.3.4	A policy decision should be taken as to when and in what circumstances interest will be changed. There is functionality within R12 that would allow interest to be added to invoices	GP	To be discussed with Head of Finance and Delivery	Chief Treasury & Technical Officer	September 2015	Not implemented - this has been deferred due to the immateriality of the sums involved.

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3.5.4	Unidentified/Unallocated Receipts An exercise should be undertaken to reduce the value of Unidentified and Unallocated cash receipts	LR	AR Team to reduce the backlog of unidentified and unapplied receipts	AR Team Leader	December 2015	Partly Implemented - efforts have been made to reduce the backlog however progress has been restricted due to lack of resources and overall Section priorities. Efforts to continue to reduce the backlog will continue as and when resource allows
3.7	Write Offs					
3.7.1	Debts written off should be analysed to ascertain the reason why certain types of debt are uncollectable. Where possible, action should then be taken to try and reduce the level of write-offs in the future.	MR	Write off analysis to be carried out as part of the annual write off reconciliation exercise.	Financial Operational Manager	Implemented May 2015	Partly Implemented - analysis of debts written off during 2014/15 started but not completed due to lack of staff resources. The AR Team Leader is now undertaking a write off review for 2015/16
3.7.4	The use of external debt recovery agencies should be considered and a decision made on whether it would be beneficial	LR	Alternatives to current processes will be considered in consultation with Head of Finance and Delivery in current service development phase	Head of Finance & Delivery/Chief Treasury & Technical Officer	September 2015	Not implemented - this will be considered in the forthcoming financial year.

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3.9	Monitoring and Reporting					
3.9.2	Management reports should be extended to include performance targets that measure debt collected, written-off and cancelled as a percentage of turnover,. Likewise, the aging of debt should be summarised by salesperson and type/stage of debt to determine if there are any concerns with the current age profile.	LR	New reports to analyse recovery performance are in the process of being developed	Financial Operational Manager/AR Team Leader	December 2015	Not implemented - the resource requirement to undertake development of the report outweighs benefits at this current time. Shall be considered when resource allows

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Payroll 2014/15						
2.3.1 b)	All leaver forms for Salaries and Teachers must be signed by a suitably authorised member of staff	MR	All documentation should be checked for an authorised signature, staff will be reminded. Note that Authorised Signatory process currently being fully reviewed to take into account self-service requirements.	Payroll Team Leader	30/04/2015	Partly implemented - updated signatory lists have been requested but not all departments have replied Authorised signatories received are held in Employee Services Manager's office to prepare one consistent file, will be completed by 29/02/2016.
2.10 2.10.3	Employee Access 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. (Previous Audit Recommendation)	MR	On-going, as the Employee Restructure is looked at and ISIS is developed for schools. Complete segregation of HR Ed Non Teachers implemented 1st May 2015 - well ahead of target date	Employee Services Manager/Payroll Team Leader	Implemented 01/05/15	Partly implemented - a segregation of duties has been introduced for non-teaching staff in Education but is still to be introduced for teaching staff

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Teachers Pensions 2014/15						
2.4	<u>Enhanced Pension</u>					
2.4.5	All pension estimates and pension lump sum calculations should be checked and confirmed by a second officer. This check should be evidenced by the signature of both officers concerned	MR	A new dedicated pension team will be set up when the new Employee Services structure is implemented. This will provide more resource to ensure calculations are signed by two officers	Payroll Team Leader	April 2015	Not implemented - new team has been set up but has had other priorities. An electronic solution is being pursued.