

**Fundamental Audits 2015/16 - Recommendations Tracker
Not or Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Accounts Payable 2015/16						
2.1.6	The creation or amendment of suppliers on the system by the 2 Senior Financial Transactions Officers should be subject to review	LR	Agreed. Remove AP Manager responsibility from both Senior financial transactions Officers. A new responsibility will be created specifically for them. In the meantime, as an interim workaround they will flag up any suppliers they create which will be reviewed by a different member of staff.	Deputy Manager, Financial Transactions Team	Interim workaround has been implemented. Sept 16 for development of the new responsibility	Not implemented - as one of the Officers is seconded to AP Team Leader position and requires the AP Manager responsibility. New implementation date for the other Officer to have new responsibility is February 2017
2.13.1	An exercise to check the validity of Authorised Signatories held by AP should be carried out	GP	Agreed	Deputy Manager, Financial Transactions Team	Oct 16 to send forms to HPS Dec 16 to process HOS updates	Not implemented - new date to send forms to HOS is February 2017

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Payroll 2015/16						
2.9	Exception Reports and Audit Trails					
2.9.2	Checklists produced after each payroll run should be signed as evidence of all checks being completed and all processes being actioned. <i>Previous Audit Recommendation</i>	LR	Accepted	Employee Services Manager & Team Leads	30/06/16	Not implemented - the Section is currently testing a Payroll Dashboard which will provide an electronic solution and contribute to removing the need to signatures on paper. Implementation expected in the final quarter of 2016/17
2.9.3	All Payroll Interface reconciliations should be balanced and signed by the control team in a timely manner	LR	Accepted - all costings should be balanced on a monthly basis	Employee Services Manager & Team Leads	30/06/16	Not implemented - changes to team structure due in January 2017 and this will form part of the new checking / monitoring processes within the payroll area again on an electronic rather than a paper basis.

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Payroll 2015/16 (cont.)						
2.10	Employee Access					
2.10.4	The Monthly Control Check sheet should be signed and dated to confirm the review of staff pays has been completed	MR	Accepted - sheet should be signed and dated to confirm completion of pay run	Employee Services Manager & Team Leads	30/06/16	Not implemented - the Section is currently testing a Payroll Dashboard which will provide an electronic solution and contribute to removing the need to signatures on paper. Implementation expected in the final quarter of 2016/17
Pensions Administration 2015/16						
2.12	<u>Other Issues</u>					
2.12.1	Consideration should be given to ceasing the manual calculation checks as the task management module of the system provides an audit trail, which records when a calculation is created and completed	GP	Process to be devised to ensure smooth transition from manual to electronic checks	Pensions Manager / Communications Officer	September 2016	Partly implemented - the process of manual checks is being phased out during 2016/17