Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Council Tax 2018/19						
2.9.3	The use of new print software should be explored with Design Print to make the production of documents and the reconciliation more efficient.	GP	Discussions on-going with DP to improve processes although a 100% reconciliation between documents created and mail sent is impractical.	Martin Webborn	31/07/19	**Partly Implemented** - Ongoing with DP, they are waiting for technical assistance from IT to move forward with increased automation of the mailing process.

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Accounts Receivable 2018/19						
3.6.3 & 3.6.9	All debts should be escalated on a timely basis. Where payment is not received within the timescales allowed a decision should be made on whether to refer to Legal or write-off the debt. (Previous Audit Recommendation)	HR	Agreed in principle but there is a finite amount of resource on the team which will limit the capacity to review the backlog of invoices. There is a strategy in place to review the debt backlog and staff are given work targets to complete. Debt recovery activities have to be constantly reviewed and adjusted so that all high, middle and low value debts are covered. The team works on different invoices as prioritised but it's not possible to provide assurance that every invoice will be progressed within the timescales. Communications have been sent out to HOS in Jan 2019 for cascading to staff responsible for collecting income to remind them of their responsibilities and to request that they implement a monthly debt recovery routine in each section to support the central service. In addition, there is development work in progress to create Ageing Debt reports in the Apex application which will allow Service Depts to extract real-time reports themselves. Once these self-serve reports go live the reminder to implement a debt recovery routine in each Service Dept will be included in all of the communications that will be issued.	Michelle Davies	July 2019 to complete Apex Aging Debt report development and issue communications	**Partly Implemented** - *Escalation of debt*: Of a sample of 20 unpaid invoices selected for testing, 18 had not been escalated on a timely basis. However, The review of all outstanding debt remains a top priority for AR and some progress has been made here. 138 invoices have been referred to Legal to a total value of £511,560.86 since April 2019. High level liaison has also been carried out with Heads of Service and a Director to target specific customers (large organisations) to highlight issues related to old outstanding invoices and improve recovery rates and procedures ongoing. In addition, over 1000 old low value invoices have been reviewed since Nov 2018 with over 400 being approved for WO in August and a further 250 placed on awaiting WO status in readiness for next WO list extract before end of year. *Apex reporting:* a small amount of progress has been made in this area but it has not been possible to complete this as yet due to unanticipated tasks / project preparations (Oracle Due Diligence) that has tied up available resource. This area remains a priority to progress.

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3.6.4	Very old unpaid invoices should be prioritised to ensure limitation period does not expire.	MR	Agreed. Old invoices will be reviewed as part of the AR debt recovery activities prioritisation. These were reviewed at the last debt recovery extract and will be regularly reviewed.	Michelle Davies	Mar-19	**Partly Implemented -** this is a work in progress and actions have been given to the team and is being monitored on a routine basis. A sample of 10 old unpaid invoices was taken, 9 out of 10 did not test satisfactorily as debt recovery action was not being pursued, the remaining one tested satisfactorily. It was noted at the time of the audit, that this was due to be progressed from April 2019, however the previous list of old unpaid invoices has taken longer to progress than expected with the current resources.
3.6.7	Officers in Legal should pursue unpaid debts. **(Previous audit recommendation)**	MR	Agreed. AR Team will review the identified cases and refer to legal where appropriate.	Michelle Davies / Debbie Smith	Apr-19	**Part Implemented -** Legal continue to pursue unpaid debts on a case by case basis given the current resources. Summary of testing:-Sample of 10 invoices with 'referred to legal' status was taken from Oracle and the following was noted: • 2 invoices tested satisfactorily. • AR had not taken the appropriate action on 2 invoices after legal instruction. • The remaining 6 invoices evidenced that legal had not taken the appropriate action. It was noted that the testing evidenced a mixture of invoices whereby there was some failure to recover and some non-compliances with expected processes. These are included on a reconciliation list of historical matters that is currently being reviewed (please see further details in the main body of the report). Also note that this recommendation will be tested in further detail as part of the Legal Debt Recovery Audit which will be carried out during QQ4 of 2019/2020.

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
3.6.8	An up-to-date reconciliation should be carried out to confirm the status of all debts categorised as "Referred to Legal" and this reconciliation and should be carried out periodically in the future.**(Previous audit recommendation)**	LR	Agreed in principle but there is a finite amount of resource on the team which will limit the capacity to carry out a complete review of the invoices in this area. Work has been periodically carried out over the previous 8 years and progress has been made each time but the problem has persisted as there has been insufficient resource to complete the task as it is very time consuming. The work area will continue to be periodically worked throughout the year, however the extent to which it can be completed will depend on the amount of resource available to dedicate to it.	Michelle Davies / Debbie Smith	Sep-19	**Partly Implemented** - Communication has taken place with Legal to initiate a reconciliation to be carried out on invoices on a 'referred to legal' status for over a 1 year period. Legal have confirmed that they have almost completed their review of the reconciliation list, but due to lack of resources in the AR Team the full reconcilation process has been delayed as AR Officers are not curerrently in a postition to complete the subsequent actions.

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Accounts Payable 2018/19						
2.3.3	Communications should be issued to all staff who have the ability to raise purchase orders, reminding them that the order should be raised in advance and not retrospectively. In exceptional circumstances where Orders are raised retrospectively, sufficient checks should be undertaken to ensure payment has not already been made.	LR	Agreed – Will review but this will depend on resource. New "Retrospective PO Report" has been created and reported at Resource PFM. It is proposed that it is reported at CMT and will take this idea forward.	Neil Payne	Jun-19	**Not Implemented** - Communications to be issued reminding staff of ordering accounting instructions. Payables will have difficulties in identifying that retrospective purchase orders are being used to process payment.
2.3.4	Enquires should be made to ensure that the parameters in place are capturing all relevant information.	LR	Agreed - We can review the access and discoverer reports but changing the parameters is likely to increase the amount of data by significant volumes, which will increase the resource required to review data.	Neil Payne	Jun-19	**Not Implemented** - Low risk working on higher priorities
2.3.6	A data cleanse exercise should be undertaken in order to identify duplicate supplier records. Appropriate action should then be taken to either close or merge the records as deemed necessary.	LR	Agreed – But will depend on resource. Will review over year.	Neil Payne	Aug-19	**Not Implemented -** Work to commence on this in October 2019 as part of Oracle Cloud project

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2.4.2	Performance reports should be periodically reported to Managers for review.	GP	Agreed – NP to review, new PFM metrics created. Possible 1/4ly review by CMT.	Neil Payne	Aug-19	**Not Implemented** - NP to work with Sian Williams in ways to report all Payable and Purchasing performance including payment on time, retrospective PO, Oracle compliance to departments.
2.12.3	The Procedure note for Cheque Collection to be updated to reflect current Cashiers processes.	GP	Agreed.	Neil Payne	Jun-19	**Not Implemented** - To be completed in October 2019
2.15.1	Accounting Instructions No's 4 & 5 should be reviewed and updated.	GP	Agreed.	Neil Payne	Sep-19	**Not Implemented** - Not a priority due to low risk, high volume of work required and ongoing projects.