

**Fundamental Audits 2019/20 - Recommendation Tracker**  
**Not or Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/ Comments	Responsibility for Implementation	Implementation Date	Action Taken
<b>NNDR</b>						
2.8.1 b)	Evidence of the arrears report being reviewed on a monthly basis should be retained.	MR	Agreed RRV 574 report to be reviewed monthly and electronic evidence of review retained for audit purposes.	Martin Webborn / John Lewis	Mar-20	<b>Not implemented</b> - No arrears follow up has taken place due the effects of Covid 19 and it remains uncertain when this work will be able to recommence.
2.8.1 e)	Evidence of the suppressed account report being reviewed on a monthly basis should be retained.	LR	Agreed RRV550 to be checked on a monthly basis and electronic evidence retained for audit purposes.	Martin Webborn / John Lewis	Mar-20	<b>Not implemented</b> - No arrears follow up has taken place due the effects of Covid 19 and it remains uncertain when this work will be able to recommence.
<b>Accounts Receivable</b>						
2.2.3 2.2.5	Efforts should continue to be made to address invoices that have been classed as "Dispute". Income should be clawed back from a Service if a "Dispute" is not resolved within six months. <i>(Previous Audit Recommendation)</i>	LR	An old dispute review will be carried out 6 monthly to ensure that invoices with old unresolved disputes are cancelled.	Michelle Davies	May 2020 & November 2020	<b>Part Implemented</b> - Implemented for May 2020. Not yet implemented for Nov 2020 due to other project priorities and deadlines.

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<p>3.6.2 3.6.10</p>	<p>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. <i>(Previous Audit Recommendation)</i></p>	<p>HR</p>	<p>All efforts will be made to review and progress outstanding debts to the furthest possible process point. Previous strategies implemented during 2019/2020 delivered progress in this area however the scale of the backlog is too large to be dealt with quickly by the current resource. [NB: Current global pandemic situation (CV19) impacts this area and will continue to do so for an extended period of time. There are no certainties within this situation and decisions made around this are outside of the Authority's control. The situation will be reviewed and activities will be adjusted to the situation at that point.]</p>	<p>Michelle Davies/ Laura Bombroffe</p>	<p>March 2021 [NB: this date is subject to change –see notes in Agreed Action / Comments column]</p>	<p><b>Partially implemented</b> - Covid restrictions have prevented any consistent debt recovery activities, with long periods of almost all activity being put on hold. At Dec 2020 the team is able to chase all debtors and refer to Legal. 43 new cases have been referred since Sep 2020. A review of all outstanding debts was carried out in August 2020 and new DRA priorities and targets were set. Progress is reviewed in monthly meetings. Positive progress is being made but it is limited by the small amount of available resource (2 x FTE). Actions from the Audit Scrutiny Committee have been implemented. These were that Service Departments be reminded of their responsibilities and role in the invoice process, which should be reinforced through the Directors and Heads of Service to ensure consistency and robustness of process. Also to report to CMT on progress. Final report to Audit Scrutiny Committee is due Feb 2021.</p>
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3.6.7 a)	a) Officers in Legal should ensure that AR are informed of the closure of each case promptly to ensure the appropriate action is taken ongoing.	MR	Agreed. Debt recovery officers are to be reminded of this requirement.	Debbie Smith	May 2020.	<b>Partly implemented</b> - Progress hindered by other live project priorities and deadlines. Work will continue on this area of work.
3.6.7 b)	b) Cases on a 'Referred to Legal" status identified as outside of the limitation period, should be reviewed by Legal and AR.	GP	Cases to be reviewed	Debbie Smith / Michelle Davies	Jun-20	<b>Partly implemented</b> - Progress hindered by other live project priorities and deadlines. Work will continue on this area of work.
<b>Accounts Payable</b>						
2.4.2	Errors and duplicates identified should be reported to, and monitored by, Management. <i>(Previous Audit Recommendation)</i>	LR	Agreed	Neil Payne	Jun-20	<b>Not implemented</b> - Class is low risk and not a priority due to Co-vid19 and Oracle Cloud work pressures.
2.13.5	The procedure note for Cheque Collection to be updated. <i>(Previous Audit Recommendation)</i>	GP	Agreed	Neil Payne	May-20	<b>Not Implemented</b> - Class is "good practice" and not a priority due to Co-vid19 and Oracle Cloud work pressures.
2.14.1	Reminders should be sent to Service Managers and Heads of Service regarding their responsibility to inform Accounts Payable of any changes to Authorised Signatories in service.	GP	Agreed	Neil Payne - part of cloud project	May-20	<b>Not Implemented</b> - this is being reviewed as part of Oracle Cloud Project under "Purchasing Approval Hierarchy"

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2.16.1	A signatory with the appropriate level of authorisation should submit interface files. Where this is not achievable, an officer with the appropriate authorisation limit should be copied into the email request.	LR	Agreed	Nia John	May-20	<b>Part Implemented</b> - NP to review NDR process (non-grants)
2.18.1	Accounting Instructions No's 4 & 5 should be reviewed and updated. <i>(Previous Audit Recommendation)</i>	GP	Agreed	Neil Payne	Jun-20	<b>Not Implemented</b> - Class is "good practice" and not a priority due to Co-vid19 and Oracle Cloud work pressures.