

**Fundamental Audits 2022/23
Implementation of Recommendations**

Audit	Recommendations				Total No. of Recs.
	Implemented	Partly Implemented	Not Implemented	Not Yet Due	
Fixed Assets (Capital Accounting)*	0	0	0	0	0
Main Accounting	1	0	0	0	1
Housing & Council Tax Benefit*	0	0	0	0	0
Cash	2	0	0	0	2
Business Rates (NNDR)	0	4	1	3	8
Council Tax	4	0	0	1	5
Accounts Receivable	7	0	1	6	14
Accounts Payable	7	3	4	0	14
Treasury Management - B&I	2	0	0	0	2
Pension Fund Investments*	0	0	0	0	0
Employee Services (Payroll)	4	0	1	0	5
Pensions Admin*	0	0	0	0	0
Teachers Pensions*	0	0	0	0	0
Housing Rents*	0	0	0	0	0

Fundamental Audits 2022/23
Classification of Recommendations

Audit	Partly Implemented				Not Implemented			
	HR	MR	LR	GP	HR	MR	LR	GP
Fixed Assets (Capital Accounting)*	0	0	0	0	0	0	0	0
Main Accounting	0	0	0	0	0	0	0	0
Housing & Council Tax Benefit*	0	0	0	0	0	0	0	0
Cash	0	0	0	0	0	0	0	0
Business Rates (NDR)	0	2	2	0	0	0	0	1
Council Tax	0	0	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0	1	0
Accounts Payable	0	0	3	0	0	0	3	1
Treasury Management - B&I	0	0	0	0	0	0	0	0
Pension Fund Investments*	0	0	0	0	0	0	0	0
Employee Services (Payroll)	0	0	0	0	0	0	1	0
Pensions Admin*	0	0	0	0	0	0	0	0
Teachers Pensions*	0	0	0	0	0	0	0	0
Housing Rents*	0	0	0	0	0	0	0	0
Total	0	2	5	0	0	0	5	2

* Audits not due in 2022/23

Key

HR - High Risk

MR - Medium Risk

LR - Low Risk

GP - Good Practice

Fundamental Audits 2022/23 - Recommendation Tracker
Not or Partly Implemented Recommendations

Report Ref	Recommendation	Class	Agreed Action/ Comments	Responsibility for Implementation	Implementation Date	Action Taken
Accounts Receivable						
Disputes						
2.2.6	Income should be clawed back from a service if a "Dispute" is not resolved within six months. <i>(Previous audit recommendation)</i>	LR	The periodic dispute review process will be reviewed to ensure that all disputed invoices are followed up	MD/LB	Jun-23	Not Implemented. Not yet implemented due to the pressures on staff resource as a result of the ongoing issues with the Fusion system. This action will be implemented as soon as is practically possible. Update 08/12/2023: Since Fusion go-live in April 2023 the pressure on the AR Team has remained unrelenting. The Dispute lists continue to be sent to Heads of Service and Service Area managers every month as ultimately it is the Service Area responsibility to resolve these disputes. However, the AR section has been unable to make progress in this area, choosing to prioritise the testing of correct functionality, the raising of invoices, cash balancing, collection of Direct Debits, internal invoice admin requests, refunds and any debt recovery activities that we can fit in above the Dispute Clawback process. It is still recognised as an important process and once we see a reduction in the pressures on the section the outstanding invoice disputes will be reviewed.
Accounts Payable						

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Not or Partly Implemented Recommendations

Duplicate and Erroneous Payments						
2.4.4 a) to d) & 2.4.9	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. <i>(Previous Audit Recommendation)</i>	LR	Agreed	Neil Payne	Sep-23	Partly implemented. Update 11/12/23 -Accounting Instruction 4 updated requesting PO' created in advance of goods and services ordered. Comms will be released shortly to staff.
2.4.4 a) to d) & 2.4.9	Services should also be reminded that when placing an order that it is raised using the correct supplier	LR	Agreed	Neil Payne	Sep-23	Partly implemented - Update 11/12/23 - will form part of above comms to be issued shortly.
Payments over £50,000						
2.8.3	It should be ensured that confirmation of checks undertaken by approving officers have been received prior to payments over £50k being submitted.	LR	Agreed	Neil Payne	Jun-23	Not implemented – NP needs to review, as current process allows officers 24hours to approve file after it has been transmitted. Undertaking a review will require resource from team and Accountancy. Giving the low risk of recommendation it is not a priority.
Unallocated Suppliers Credits on the System						

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Not or Partly Implemented Recommendations

2.10.3	Procedure Notes should be reviewed and updated if necessary.	GP	Agreed	Neil Payne	Sep-23	Not implemented – not a priority due to high resource required to complete a low risk recommendation.
Supplier with Address of Cashiers						
2.13.5	The procedure note for Cheque Collection to be updated. <i>(Previous Audit Recommendation)</i>	LR	Agreed	Neil Payne	Sep-23	Not implemented due to resource and low risk.
Data Protection and Document Retention						
2.17.2	A review of the records maintained should be undertaken as soon as time allows to ensure records are held in compliance with the agreed retention policy.	LR	Agreed	Neil Payne	Sep-23	Not implemented due to resource and low risk.
Other Issues – Accounting Instructions						

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2.18.1	Accounting Instructions No's 4 & 5 should be reviewed and updated. <i>(Previous Audit Recommendation)</i>	LR	Agreed	Neil Payne	Sep-23	Partly implemented. Update 11/12/23 – AI4 updated. AI5 will be reviewed next.
Employee Services - Payroll						
Leavers / Overpayments						
2.3.1 & 2.4.1 e) f)	Action should be taken to ensure that the invoice raised for overpayments are paid and a record of steps taken noted on Oracle. (Previous Audit Recommendation)	LR	Agreed – we now monitor a spreadsheet of overpayments, resource issues during the implementation of the Oracle project will impact this, further meetings will take place with AR post go live of Fusion	JJ	After fusion go live possibly April 2023	Not Implemented - This has been impacted by staff sickness and lack of resources we will address once supervisors return from sickness
Business Rates (NNDR)						
						Partially implemented - There is

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2.3.5	Arrangements should be made to ensure all vacant properties are inspected and the void inspection report recorded on W2 or the Northgate system. <i>(Previous Audit Recommendation)</i>	LR	A review of the parameters used to select cases for inspection needs to be made and consideration given to appointing an additional Void Inspector.	Paula Lewis / Julian Morgans	30.09.2023	a current rolling inspection timetable. A new void inspector position has been approved and is expected to go to external advert from 20/10/23 to increase resources in this area. Recruitment has/will be impacted by general delays with the recruitment process across the authority. Update 13/12/23: interviews for the position will be carried out on 19/12/23, however it is likely that due to delays in pre-employment checks the successful candidate will not be in post until Feb/March 2024.
2.6.1	Continued efforts should be made to address the backlog of accounts with arrears.	MR	Agreed.	Paula Lewis	On-going	Partially Implemented - Recruitment of additional staff to support this is already underway but is being severely impacted by general delays with the recruitment process across the authority. Update 13/12/23: start date confirmed of 8/1/24 and we hope that by the end of the year some progress will have been made on the current backlog of work

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2.6.3	All regular and routine procedures for the recovery of arrears should be reinstated.	MR	Agreed subject to sufficient resources being available.	Paula Lewis	On-going	<p>Partially Implemented - This is a slow process and is reviewed regularly. Reminders are up to date and some progress is being made on catching up with court summons.</p> <p>Recruitment of additional staff to support this is already underway but is being severely impacted by general delays with the recruitment process across the authority.</p> <p>Update 13/12/23: start date confirmed of 8/1/2024.</p>
2.6.4	Accounts with special arrangements should be monitored and action taken if the rate payer defaults on the arrangement. <i>(Previous Audit Recommendation)</i>	LR	Agreed subject to sufficient resources being available this can be done on a more regular basis.	Paula Lewis	On-going	<p>Not Implemented - Little progress. Recruitment of additional staff to support this is already underway but is being severely impacted by general delays with the recruitment process across the authority.</p> <p>Update 13/12/23: start date is confirmed as 8/1/2024. It is hoped that some progress on this can be made by the end of the financial year</p>

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2.6.6	Cases identified as suitable for recovery by Bailiffs should be referred for collection.	LR	Agreed subject to sufficient resources being available this can be done on a more regular basis.	Paula Lewis	On-going	<p>Partially Implemented - A small number of cases have been referred to enforcement agents, this work is ongoing. Recruitment of additional staff to support this is already underway but is being severely impacted by general delays with the recruitment process across the authority. Update 13/12/23: start date is confirmed as 8/1/2024. It is hoped that some progress on this can be made by the end of the financial year.</p>
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