

Fundamental Audits 2020/21 - Recommendation Tracker
Not or Partly Implemented Recommendations

Report Ref	Recommendation	Class	Agreed Action/ Comments	Responsibility for Implementation	Implementation Date	Action Taken
Accounts Receivable						
Disputes						
2.2.5	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.	LR	Old Dispute Review process will continue to be carried out periodically	MD/LB	Aug-21	Partly Implemented. Not yet completed due to prolonged phase of oracle project. Will be done asap.
Debt Recovery						
3.6.4	All invoices should be escalated on a timely basis in accordance with established protocols. Where debtors have not paid within the timescales allowed, a decision should be made on whether to refer each invoice to Legal, or write it off.	HR	The CM & AR Manager will continue to hold monthly Debt Recovery Activity meetings with AR Team Leader and Debt Recovery Officers. Targets and priorities will be regularly reviewed and set as part of this process until the outstanding debt backlog reduces to a manageable level and normal review processes can be recommenced (Dunning 2 list). Every effort will be made to review and progress debts to Legal Dept in as timely a manner as possible. Given the amount of backlog and the current restricted resource level on the team it is unrealistic to expect this to be completely achieved before the next audit review but it is hoped that a significant improvement can be seen.	MD/LB	Apr-22	Partly Implemented. Work in this area continues to be prioritised as part of the DRA meetings strategies

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3.6.8	The backlog of invoices should be addressed at the earliest opportunity. (Previous audit recommendation)	MR	As above	MD/LB	Apr-22	Partly Implemented. Work in this area continues to be prioritised as part of the DRA meetings strategies
Council Tax						
2.5.3	The Discount category reviews which were not carried out in 2019 should be undertaken as soon as is practically possible.	LR		Simon John/Martin Webborn	Mar-21	Not Implemented. In respect of the reviews, we could not achieve those by 31/3/21 as we didn't have the resources to manage it whilst working to get back on track with recovery which was all held up due to Covid. However, we are now in the middle of dealing with them.
Accounts Payable						
Duplicate and Erroneous Payments						
2.4.2	Errors and duplicates identified should be reported to, and monitored by, Management. (Previous Audit Recommendation)	LR	Agree – however NP needs to discuss with Sian Williams how this will be reported to Senior Management. Until resolved NP will review PCU Error Log on monthly basis and update SW.	Neil Payne	Jun-21	Not Implemented. Low risk, not prioritised due to workload of Oracle Cloud project.
2.4.7	b) Services should also be reminded that when placing an order that it is raised using the correct supplier.	LR	Agreed – Comms did get sent in 2019/20. Fusion project will cleanse supplier data reducing the risk of selecting incorrect supplier.	Neil Payne	Jul-21	Not Implemented. Low risk, not prioritised due to workload of Oracle Cloud project.
Interface Files						

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2.15.1a)	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 – need to establish new interface approval levels. NP to contact Ben Smith with proposed interface approval limits. I.e Foster Care – 1m, ABAUCS – 5m, Supporting People 1m	Neil Payne	Jul-21	Not Implemented. Interface approvals are being captured as part of Oracle Cloud project. Oracle Cloud is likely to be implemented in Oct22.
2.17.2	The Manager should maintain a record of training dates and ensure that all staff in the team complete the corporate GDPR training course every two years.	LR	Agree – NP to email the training team to obtain the training records of which staff have completed the GDPR course and remind staff who haven't completed it.	Neil Payne	Jun-21	Not Implemented. Low risk, not prioritised due to workload of Oracle Cloud project.