

**Fundamental Audits 2021/22 - Recommendation Tracker**  
**Not or Partly Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/ Comments	Responsibility for Implementation	Implementation Date	Action Taken
<b>Accounts Receivable</b>						
<b>Disputes</b>						
2.2.4	The Director of Finance should be asked to raise the issue of long-standing disputed invoices at CMT, and highlight invoices which have not been addressed by services for over 90 days.	MR	A request will be sent to the Director of Finance	SW/MD	May-22	<b>Not implemented</b>
2.2.6	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. (Previous audit recommendation)	LR	Old Dispute Review process will continue to be carried out periodically	MD/LB	Aug-22	<b>Part Implemented</b> - LB is currently working through these, making good progress
<b>Debt Recovery</b>						

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3.6.3	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 the invoice to Legal, or write it off. (Previous audit recommendation)	HR	Monthly Debt Recovery Activity meetings will continue to be held 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). Quarterly liaison meetings will be held with the Legal Debt Recovery Section to monitor referrals and discuss issues. Every effort will be made to review and progress outstanding debts to Legal Department in as timely a manner as possible, however resource restrictions and challenges remain which will hinder progress.	MD/LB	Apr-23	<b>Part Implemented.</b> We are currently working through old debts but have lost a member of staff & will be losing another member of staff in 2 weeks so very short staffed. We are referring to Legal but can't get to the back log yet. Work in progress
3.6.4	The backlog of invoices should be addressed at the earliest opportunity. (Previous audit recommendation)	MR	As above	MD/LB	Apr-23	<b>Part Implemented - Not Implemented fully – As above</b>
<b>Invoices with Legal</b>						
3.7.3	The review of all invoices with the status of "referred to Legal" should continue with officers in Legal. (Previous audit recommendation)	LR	Work will continue to review and reconcile the invoices that have been referred to Legal. Significant progress has been made in 2021/2022.	MD/LB	Mar-23	<b>Part Implemented – Work in progress</b>
<b>GDPR/Data Retention</b>						

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3.11.4	All physical/electronic records must be disposed of in accordance with the Council's official retention policy.	LR	Records will be reviewed and securely destroyed/deleted as appropriate	LB	Aug-22	<b>Part Implemented</b> – This work is being carried out after the office duties have been completed, once a week from the office
<b>Accounts Payable</b>						
<b>Duplicate and Erroneous Payments</b>						
2.4.2	Errors and duplicates identified should be reported to, and monitored by, Management. (Previous Audit Recommendation)	LR	Agree with recommendation but due to Oracle Cloud project AP and Purchasing Manager will find it difficult to resource this.  Will raise with service centre manager.	Neil Payne	Nov-22	<b>Not implemented</b>  Target - after Oracle Fusion Go-live. Council currently working towards Apr23 go-live date.
2.4.4 a) & b)	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. (Previous Audit Recommendation)	LR	Agreed but difficult to implement due to Oracle Cloud project and resource in the Purchasing team.  1. NP – will look to include retrospective PO policy when updating Accounting Instructions. 2. NP to work with Purchasing and AP team to review retro PO process and links to duplicate payments	Neil Payne	1. After Oracle Fusion project go-live. Nov22  2. Dependant on purchasing resource. Approx July 22.	1) <b>Not implemented</b> Target - after Oracle Fusion Go-live. Council currently working towards Apr23 go-live date. 2.) <b>Not implemented</b> - team do not have resource to review.

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2.2.4 c) & 2.4.6	The in-house duplicate payment checks should be undertaken on Pensions AP as well as CCS Services.	MR	Agreed – however unable to update reports due to Oracle Cloud project. Will look to include in Oracle Fusion but due to other priorities can't confirm when.	NJ	After go-live in Oracle Fusion.Nov22	<b>Not implemented</b>
<b>Unallocated Suppliers Credits on the System</b>						
2.10.3	Procedure Notes should be reviewed and updated if necessary.	GP	Agreed – unlikely to take place until after Oracle implementation	NP	After Oracle Fusion go-live. Nov22	<b>Not Implemented</b> Target - after Oracle Fusion Go-live. Council currently working towards Apr23 go-live date.
<b>Supplier with Address of Cashiers</b>						
2.13.5	The procedure note for Cheque Collection to be updated. (Previous Audit Recommendation)	GP	Agreed – unlikely to take place until after Oracle implementation	NP	After Oracle Fusion go-live. Nov22	<b>Not Implemented</b> Target - after Oracle Fusion Go-live. Council currently working towards Apr23 go-live date.
<b>Data Protection</b>						
2.17.1	All Service Manager's must complete a GDPR Manager's Checklist and return it to the Data Protection Officer	LR	Agreed – unlikely to take place until after Oracle implementation	NP	After Oracle Fusion go-live. Nov22	<b>Not Implemented</b> Target - after Oracle Fusion Go-live. Council currently working towards Apr23 go-live date.

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2.17.3	All records must be disposed of in accordance with the Council's official retention policy	LR	Agreed – ongoing	NP	Jul-22	<b>Not Implemented</b> Target - after Oracle Fusion Go-live. Council currently working towards Apr23 go-live date
<b>Other Issues – Accounting Instructions</b>						
2.18.1	Accounting Instructions No's 4 & 5 should be reviewed and updated.  (Previous Audit Recommendation)	LR	Agreed – unlikely to take place until after Oracle implementation	NP	After Oracle Fusion go-live. Nov22	<b>Not Implemented</b> Target - after Oracle Fusion Go-live. Council currently working towards Apr23 go-live date
<b>Employee Services - Payroll</b>						
<b>Leavers</b>						
2.3.1	Action should be taken to ensure that the invoice raised for overpayments are paid and a record of steps taken noted on Oracle.	LR	We receive the 60 day outstanding debt and invoices on dispute emails from accounts receivable and this is reviewed to ensure address details are still accurate and all disputes resolved, outside of this the invoice has to follow the normal AR debt recovery procedure, speaking to Michelle Davies the AR manager the debt recovery officers from the AR section are still working on debts as far back as 2015, all disputes are resolved immediately.	Continue to review as we do, MD confirmed there is not anything further we can do	Sep-21	<b>Part Implemented</b> – spoke to MD at the time but this has been raised again as part of the 2022 audit so will look at further under that tracker
<b>Overpayments</b>						

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2.4.2	The Overpayments Log should be regularly reviewed and updated with recovery action taken to ensure that overpayments are recovered.	GP	This is common practice and carried out by the supervisors on a monthly basis, all entries are colour coded, green where recovery is complete, yellow where an invoice has been raised or a recovery plan in place, see above meeting with AR once an invoice is raised it follows the debt recovery process.	JJ/AFB/RM	Sep-21	<b>Part implemented</b> – Spreadsheet has always been reviewed further discussions to take place with AR re debt recovery
<b>Business Rates (NNDR)</b>						
<b>Reliefs and Exemptions</b>						
2.3.5	Arrangements should be made to ensure all vacant properties are visited in timely fashion and recorded on the W2 or the Northgate system.	LR	Agreed – need to review the process that selects properties for visits.	M Webborn/A Thomas	Jun-22	<b>Partially implemented</b> - delayed by lack of resources in Control Section to review how reports extracted for inspections. Should be complete by 31.8.22
<b>Housing Rents</b>						
<b>GDPR</b>						
2.16.1 a)	All staff in the team must complete the corporate GDPR training course every two years.	LR	Agreed	PL/HD	Jun-22	<b>Not Implemented</b> – staff reminded to take course urgently in Sept 22