

FINANCE EXTERNAL AUDIT / INTERNAL AUDIT ACTION PLAN

Area: Budgetary Control

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	No recommendations proposed						

Area: General Ledger

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green

Area: Payroll and Expenses

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	Only low recommendations proposed						

Area: Financial Planning

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green

Area: Asset Management

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green

Area: Payment & Creditors

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green
PC 2016/1	We sampled 25 amendments to supplier details included 10 changes to bank details, of these there was no evidence for 2 of those changes that there had been contact with the supplier to confirm that the change was a legitimate request thus avoiding the risk of fraud	Contacts Manager	Immediate	We will ensure that where any company or an individual not known to us requests an amendment to bank account details. A check will be made from an independent source and evidence retained of who they spoke with to verify details	Green complete		

Area: Financial Reporting / MTFP

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>Although the Constabulary has been successful in achieving its savings plans in previous years in the absence of a formal project management process, there is a risk that future savings schemes will not be adequately scoped, monitored and delivered.</p> <p>If there is not a project management process to support individual savings schemes that require more than the removal of a post.</p>	CFO Niki Howard	Sept 2016	A formal process for the development and approval of savings plans has now is now in place through the FEB	Green – in progress		

Summary

Recommendations		Milestones					
Area	No.	No.	Not Agreed	Red	Amber	Green	Green Complete
Budgetary Control							
General Ledger							
Payroll & Expenses							
Financial Planning	1	1				1	
Asset Management							
Payment & Creditors	1	1					1
Cash, Bank Treasury							
Financial Reporting							
Income and Debtors							
Total	2	2				1	1
Percentage complete						50%	50%

2 New Actions

2 New Recommendations

1 Completed