**FINANCE EXTERNAL AUDIT / INTERNAL AUDIT ACTION PLAN**

**Summary**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Recommendations** | | **Milestones** | | | | | |
| **Area** | **No.** | **No.** | **Not Agreed** | **Red** | **Amber** | **Green** | **Green Complete** |
| Budgetary Control |  |  |  |  |  |  |  |
| General Ledger |  |  |  |  |  |  |  |
| Payroll & Expenses | 1 | 1 |  |  |  | 1 |  |
| Financial Planning |  |  |  |  |  |  |  |
| Capital Programme |  |  |  |  |  |  |  |
| Payment & Creditors |  |  |  |  |  |  |  |
| Cash, Bank Treasury | 2 | 2 |  |  |  | 1 | 1 |
| Financial Reporting |  |  |  |  |  |  |  |
| Income and Debtors |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total** | **3** | **3** |  |  |  | **2** | **1** |
| **Percentage complete** |  |  |  |  |  | **66.7%** | **33.3%** |

**Area: Payroll and Expenses**

| Action No. | Recommendation Description and Source Document | Responsible Officer | Milestones | Progress to Date | Status | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Red | Amber | Green |
|  | We will prescribe responsibilities for the leavers process upon implementation of the new duty management system in readiness for the implementation in October 2020. Access rights on the system will also be appropriate for roles assigned. | Head of Payroll and Pensions | 31 October 2020 | In Progress – To be completed before CARMS go-live, been pushed back to November. |  | | |

**Area: Cash, Banking and Treasury Management**

| Action No. | Recommendation Description and Source Document | Responsible Officer | Milestones | Progress to Date | Status | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Red | Amber | Green |
|  | The Treasury Management team will consider the introduction of a spreadsheet to capture the individuals present when opening cash bags. The spreadsheets will capture key information.  The Treasury Management team will also consider the use of available technology such as MS Teams to demonstrate dual control when opening cash bags where only one member of staff is present on site. | Head of Finance | 31 October 2020 | In Progress – New processes being introduced due to restrictions of number of people in the office. |  | | |

| Action No. | Recommendation Description and Source Document | Responsible Officer | Milestones | Progress to Date | Status | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Red | Amber | Green |
|  | The Head of Finance will reiterate the importance of issuing receipts when cash is received. | Head of Finance | 31 October 2020 | Completed |  | | |