

**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	8	8				5	3
Financial Planning							
Capital Programme							
Payment & Creditors							
Cash, Bank Treasury	1	1				1	
Financial Reporting							
Income and Debtors							
<b>Total</b>	<b>9</b>	<b>9</b>				<b>6</b>	<b>3</b>
<b>Percentage complete</b>	<b>100%</b>	<b>100%</b>				<b>66.7%</b>	<b>33.3%</b>

**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 <sup>st</sup> December 2020	Completed			
	The Transactional Team Manager will document on the Authorised Signatory List when it was last updated and the frequency which it will be reviewed.	Deborah Turrell-Oldacre Transactional Team Manager	31 <sup>st</sup> March 2021	Ongoing			
	The process for regular sample testing of starters, leavers and amendments processed by staff on the authorised list will be finalised and implemented, including backdated sample testing from September 2020 to the date of implementation of the sampling process.	Deborah Turrell-Oldacre Transactional Team Manager Sarah Brent, Recruitment Manager	31 <sup>st</sup> March 2021	Ongoing			
	The Transactional Team Manager will prescribe responsibilities for the leavers process upon implementation of the iTrent time management module. This will include checking processes to ensure that input values for leaver's annual leave are correct.	Deborah Turrell-Oldacre Transactional Team Manager	31 <sup>st</sup> March 2021	Ongoing			
	A reporting function will be implemented that allows reports to be produced from iTrent of all changes made by each HR team each month. A sample will be selected and the change will be checked back to the original form or request.	Karen Morgan, Pay and Reward Manager	30 <sup>th</sup> April 2021	Ongoing			

	The Head of Pensions and Payroll will issue a reminder to line managers that expense claims must not be approved without receipts.	Jackie Ingle, Head of Payroll and Pensions	31st December 2021	Ongoing - it has been agreed to leave until the Coronavirus situation changes as some officers are not able to get receipts when using contactless etc.	
	The Head of Payroll and Pensions will ensure that monthly variance reports are subject to independent review. Following this, the monthly payroll checklists will record who produced and reviewed the variation reports and on what date.	Jackie Ingle, Head of Payroll and Pensions	31st December 2021	Complete	
	The Head of Payroll and Pensions will, prior to processing of the BACS payment file each month, sign the monthly payroll checklist to confirm they are satisfied that all required tasks have been completed and reviewed.	Jackie Ingle, Head of Payroll and Pensions	31st December 2021	Complete	

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

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>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.</p> <p>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.</p>	Head of Finance	31 March 2021	In Progress – New processes being introduced due to restrictions of number of people in the office.			