

Follow -up of Audit recommendations made following audit reviews carried out as part of the 2007/8 Audit Plan

Appendix B

Recommendation						
Car Parks	<i>Priority</i>	<i>Reference</i>	<i>Management Response</i>	<i>Responsible</i>	<i>Agreed Date</i>	<i>Status</i>
The "Hole In The Wall" car park is particularly vulnerable should a machine malfunction, hence it would be desirable to have a failsafe in place. Possibly make provision for an attendant to manually collect income as a precaution.	Important	3.03	Making provision for an attendant to staff the hole in the wall car park will be considered and added to the procedure notes if deemed appropriate.	Garry Keay	31 March 2008	In progress
Revise the template of the standard charge book, ensuring all statutory requirements are fulfilled.	Essential	3.04	Template to be drawn up by the action date with input from myself, to be printed when current stock is exhausted.	Garry Keay	29 February 2008	In progress
Ensure procedures for the attendants are set clearly in writing, to ensure the correct decisions are made, and avoid unnecessary work.	Important	3.05	Garry Keay and the attendants are jointly setting out procedure notes.	Garry Keay	31 March 2008	In progress
Cash Receipting						
Consider methods of reconciling VAT amounts from the cash receipting system to Agresso.	Important	3.09	At present, it is not feasible to reconcile VAT from the cash receipting system to Agresso as the system cannot easily generate a report. An export file in order to generate a VAT total will be pursued and then checked for validity.	Chris Carveth	31 May 2008	Complete
Ensure the Fees and Charges book is fully complete and reviewed.	Important	3.09	As an offshoot of the above recommendation, it has been raised that the Fees and Charges book, crucial to reviewing VAT amounts and coding of miscellaneous income, is both incomplete and unclear with regards to VAT and GL codes.	Fiona Cooper	31 July 2008	Overdue
TDC receipt books should only be used when no other method of receipting is available.	Important	3.19	Agreement that TDC receipt books should only be used in power/system failure. Refresher training in the use of Icon in offline mode will be given.	Chris Carveth & Sarah Dominick	30 April 2008	Complete
Concessionary Travel						
Update the current application form to ensure each accepted application is signed and dated by a member of customer services to acknowledge proof of eligibility has been examined.	Important	3.01	A new application form is currently being devised to accommodate the new national bus pass and it will be incorporated into this amendment	Chris Carveth	31 March 2008	Overdue
Implement a database query to enable the system to produce a summary of vouchers scanned by invoice. This will enable a reconciliation to be able to be carried out.	Important	3.09	Since the demise of the AS400 system a new scanning system was devised by IT and an external contractor. There is a need to re-visit the work completed and report back. I am of the opinion there is a lack of training in this regard.	Chris Carveth	31 March 2008	Overdue

Ensure invoice numbers are correctly input into the voucher database in the manner agreed.	Important	3.09	Corp Finance to review invoice processing instructions and train customer services staff accordingly.	Chris Carveth	31 March 2008	Complete
Creditors						
Ensure staff familiarise themselves with the financial regulations	Important	3.01	A system will be put in place to provide an update on key areas within the financial regulations and also the areas covered in the regulations.	Joanne McMahon	31 May 2008	Overdue
Alter the wording of the Agresso Web Services creditor system or remind authorisers, that rather than simply authorising payment, they are clear that they are responsible for the goods having been received.	Important	3.09	The email informing officers that there is something to authorise will be updated to remind managers of the responsibility to ensure goods have been received.	Chris Carveth	31 March 2008	Overdue
Payroll						
HR should obtain a copy of the SLA and familiarise themselves with the salient details.	Important	3.1	Agree	HR & Improvement Team Leader	31 March 2008	Complete
Report sign off forms should be amended to include HR sign off where appropriate. A member of HR should be present at the relevant meeting so they are aware of the decision made. This information could also be formally fed back through the Assistant Chief Executive.	Important	3.2	If a report has HR implications, HR should sign off the report initially – The Assistant Chief Executive would then feed back to HR after the meeting. HR are to be added to receive all agenda and minutes so they can pick up any issues themselves by requesting relevant reports.	Assistant Chief Executive	31 March 2008	In progress
Staff personal files must contain the requisite documentation, in particular staff being verified as whom they say they are and their references exist.	Essential	3.5, 3.17, 3.21	Added to New Starter checklist to ensure that it is obtained	HR & Improvement Team Leader	31 March 2008	Complete
The sports centre should ensure that the timesheet summary is checked by another member of staff prior to submission to HR.	Important	3.24	This was put in place immediately following the review.	Leisure & Culture Manager	Complete	Complete
The expansion of the existing spreadsheet to record the weekly data at the sports centre would allow automatic summarisation of the weekly data into the monthly totals and would give additional measure of internal check.	Important	3.24	HR will amend the forms used by the Sports Centre to incorporate weekly totals	HR & Improvement Team Leader	31 March 2008	Complete
Planning						
Cease recording of applications received through post on application register as portal applications are not recorded in this manner and information held is duplication of information held on DLGS system.	Important	3.9	Agreed.	M Ferguson	10 February 2008	Overdue
Ensure independent check (i.e. independent from Administration Officer) of income banked to application register is put in place.	Important	3.20.2	Agreed	L Forster	01 March 2008	Overdue
Review income collection and banking arrangements to ensure fees are not held in the Planning Section longer than necessary and that income is stored securely at all times (i.e. put in safe, if not being banked that day).	Important	3.23, 3.23.1, 3.38	Agreed – will bank daily.	L Forster	10 February 2008	Overdue

Officers to declare their interest in any application in writing and the declaration to be noted in the application file and on DLGS system if possible. Decision Notices signature to be amended to Maria Ferguson, Development Control Manager when decisions are delegated and made by Maria, (i.e. when an officer declares an interest). Additionally, Internal Audit would suggest that consideration should be given to ensuring where there has been a declaration made by planning staff the decision is made by the planning committee rather than by officers under delegated powers in order to protect the authority and planning officers from possible accusations of being biased.	Essential	3.30, 3.30.1	Agreed. This is a requirement of the code of practice and should always be carried out. Best practice indicates that this should be Director level. I disagree, since this potentially prejudices applicants.	M Ferguson	10 February 2008	Overdue
Trade Waste						
Ensure details are correctly input into the CRM, with particular emphasis on names AND addresses being taken properly.	Important	3.01	The addresses that are in the name field were entered at the initial data load. So this is a historic issue and nothing to do with Customer Services. Simon trained Nicola the last time he was here as to the correct way to enter a name against their address, she has taken on the job of training the rest of the team. There are also some training sessions with Simon coming up. Dave Malcolm has a task to remove the addresses from the name fields.	Madeline Hill	01 April 2008	Overdue
The depot should have an accurate record of stock, with both incoming and outgoing stock recorded (details should include size, the date and where the bin has come from or is going to). A regular stock count should be carried out, detailing quantities of bins. The office should accurately record any bins delivered to or collected from premises. These measures would allow regular reconciliations to take place and ensure we know exactly where stock has gone.	Important	3.03	From April 1st a quarterly stock count will be carried out of both residential and trade bins. A record will be kept of any bins taken from stock, signed as being delivered by both the customer and person delivering, and those returned to stock will be signed back in.	David Oates	01 April 2008	Overdue
Travel & Subsistence						
A formal up-to-date Travel & Subsistence policy needs to be implemented as soon as possible – or in the first instance at least subsistence rates, mirroring the rates in place for members, ought to be circulated to all staff and introduced with immediate effect.	Essential	3.1	A policy has been written by HR and needs to be taken forward by the Finance section as soon as possible. The HR section would welcome this as it would make the processing of expenses more straightforward and transparent	Chief Finance Officer	31 July 2008	In progress
Management must take a view on the VAT receipts issue and the level of enforcement by HR and/or finance. Similarly, a decision is required as to whether HR/finance need to retrospectively calculate and recover the overpayments from the relevant staff prior to year-end and obtain the individual VAT calculations from DCC each month.	Important	3.4	The HR section will speak to payroll at Durham and add the VAT deduction column back onto the current summary sheet. The Finance section need to make agreements with Durham to actually deduct these amounts.	HR & Improvement Team Leader	31 March 2008	In progress
HR need to implement more robust measures on the monthly submission to Durham CC, i.e. saved documents showing the month to which the claims relate, who has inputted the data and who has checked and when – this then becomes the prime document and any subsequent amendments ought to be entered by way of addendum sheets to that document.	Essential	3.1 to 3.11	The HR section will look into a way of signing off the payroll submission each month to ensure that it is checked by two people.	HR & Improvement Team Leader	31 March 2008	Complete

The Expenses claim form should be up-dated to encompass some or all of the following: I) The declaration should be amended to correct the spelling error and to include subsistence and other costs as it currently only relates to mileage. ii) Have the claimants signature below the declaration iii) Authoriser's be requested to print their name next to their signature. iv) Amend the reminder to "include all receipts" to include VAT receipts too. v) A reminder to submit the claims monthly vi) A reference to HR web-notes covering completion guidance, what is/is not claimable, the 3 month rule, deadline dates, etc	Essential	3.1 to 3.11	We will update the expenses form in line with the recommendations as soon as possible.	HR & Improvement Team Leader	30 June 2008	Complete
Debtors						
Either amend the debtors policy to conform to the debtor requirements or ensure debtors raised follow the policy.	Important	3.03	Debtors policy will be enforced. Invoices not conforming will be rejected and liaisons will take place with any department requiring further assistance.	C Carveth	07 August 2008	Not yet due
Ensure a debtors blacklist is created and maintained.	Important	3.04	A debtors blacklist will be compiled and maintained and made available centrally.	C Carveth	07 August 2008	Not yet due
Ensure any gaps within the customer list are populated when necessary and where possible, then that the list is kept up to date and in sequential order.	Important	3.06, 3.13	The Agresso administrator will investigate the gaps and how the system deals with these. If required, the gaps will be filled by the Debtors department.	C Carveth J McMahon	07 August 2008	Not yet due
Ensure written confirmation with a correct authorisation signature is present prior to any write-offs, cancellations or credits being carried out. If the agreement was made at executive committee, those should be supported by documentation; for example committee minutes, in the debtors write off folder.	Important	3.15	Write-offs will not be carried out without prior approval and the approval will be kept on file.	C Carveth	07 August 2008	Complete
Ensure any VAT which could be reclaimed is reclaimed, and that it is written off as a separate entity.	Important	3.17	The Agresso write off function will be investigated and amended if necessary.	J McMahon	07 August 2008	Not yet due
Consider actioning a reconciliation to ensure any credits, cancellations or write offs reconcile to Agresso.	Essential	3.18	Implemented. All write offs, credits and cancellations are reconciled between authorisation documents and Agresso.	C Carveth	Immediate	Complete
Review access rights to the debtors system.	Important	3.24	The Agresso access will be reviewed.	J McMahon	07 August 2008	Not yet due
ICT						
Ensure the policy specific to ICT staff is implemented. Regular updates of any leavers to be sent to ICT staff and any other relevant staff, if no changes, confirmation to that effect.	Essential	3.05	The formal policy will be finalised / amended and implemented.	H Finnimore	06 August 2008	Not yet due
Implement a formal procedure to deal with the recruitment, selection and supervision of contract staff.	Important	3.07	The formal policy will be finalised / amended and implemented.	H Finnimore	06 August 2008	Not yet due
Ensure the server room is physically locked at all times.	Essential	3.21, 3.36, 3.37, 3.38, 3.47, 3.48	This has been implemented.	H Finnimore	Immediate	Complete
Ensure staff are aware of action to take should there be a security breach. Formalise written procedures.	Important	3.38	An addendum will be made to the current ICT policy.	H Finnimore	07 August 2008	Not yet due
Consider installing fire alarms.	Essential	3.39	An assessment will be made upon the reasonableness of this action.	H Finnimore	07 August 2008	Not yet due
Consider providing staff fire training.	Important	3.41	The health and safety officer is to be contacted and consulted for advice.	H Finnimore	07 August 2008	Not yet due

Treasury Management						
The bank reconciliation should only be carried out within accounts to maintain a separation of duties with exchequer.	Essential	3.14	Agreed exchequer will no longer undertake bank reconciliations this is now already in place.	C Carveth	Immediate	Complete
Departments need to be educated of the importance of both paying in receipts a.s.a.p. but also to notify exchequer in advance where amounts are > £5k. This requires a high level notification to be cascaded through Departments.	Important	3.14	A regular update is planned as a result of other audit work this reminder will be included with this update.	J McMahon	31 May 2008	Overdue
An independent system supervisor should be identified and the ability for other users to set up beneficiaries should be removed.	Important	3.14	Joanne Kellett will be set up as the system administrator and will be the only person with access to set up beneficiaries.	C Carveth	30 April 2008	In progress