

Appendix C

Follow Up Reviews

Audit Title	Management Actions			
	Implemented	Partially Implemented	Not implemented	No Longer relevant
Income Management	6	9 (4)	0	0
Cemeteries	2	0	1	1
Recruitment and Retention	3	0	0	0
Payroll	8	4 (4)	0	2
Prevent	4	2	0	0
General Ledger	3	0	0	0
Apprenticeships	4	0	0	0
IT Access & Identity Management	15	1	0	0
Case Risk Management	9	0	0	0
Schools Capital Programme	8	4	0	0

The numbers in brackets are high risk actions partially implemented and detailed below:

Income Management:

Council Income

Allocation of responsibility for monitoring Council income and ensuring that this list is accurate and up to date.

Grant Income

A process of raising invoices for grant income in order for the new AIM system to allocate the income and allow visibility over all grant income received by the Council.

Refund received

A consistent approach for receiving refunds into the Council, document this process and communicate it to all teams. The procedures should include the individual / team designated to communicate with the supplier and conduct monitoring to ensure payment is received. In addition, the root cause analysis of refunds should be completed.

Management information

Request and review periodic reporting on Council income to increase their understanding of how the process is performing at a Council level.

Payroll:

Over-Payments

A coordinated process to recover payments from ex-employees to be agreed with the debt recovery team. Action should be taken urgently to recover the outstanding balances – (*The plan now is to include this in the Leavers process within the Oracle cloud design in 2021*).

Historic reconciliations (prior to April, 2018) should be performed to identify potential over-payments made through off-cycle payments. Any necessary adjustment or recovery action should be taken immediately to recover all over-payments.

Payroll Reconciliation

The process for payments bank account and payroll GL reconciliation needs to be reviewed to ensure it is fit for purpose. This should include investigating and resolving large discrepancies.

The payroll creditors reconciliation should be performed on a monthly basis and the existing process should be reviewed. A new format can be adopted to simplify the reconciliation process and capture all the information under one reconciliation.