

INTERNAL AUDIT REPORT RECOMMENDATIONS

Appendix A

Ref	Review	Date Performed	Issue Noted	Risk Rating	Recommendation Made	Management Response	Responsible Manager	Agreed Implementation Date	March 2011 update	% complete
IA9	GL	01/10/2009	The Council does not undergo a regular review of cost centres and account codes to ensure they remain valid and in use. It was noted through review of the ledger that 21 account codes have been set up outside of the normal coding structure. In addition it appears that a number of codes have duplicate names and descriptions (e.g. creditors, windows, unidentified corporate savings)	Med	The Authority should seek to review their chart of accounts on an annual basis. All dormant and duplicate codes should be removed.	This process was performed a number of years ago but will be introduced on an annual basis going forward.	Anna Winship/Martin Westmoreland	31 st March 2010	Work has started on analysing and reviewing the chart of accounts, and proposals for a revised capital coding structure are being reviewed. Further discussions will take place regarding how to take forward the structure of the chart of accounts.	20
IA10	GL	01/10/2009	Whilst the Authority produces detailed Management Accounts on a monthly basis, other key management reports are not produced.	Med	The Authority should consider distributing a management information 'pack' on a monthly basis. This could include reports showing: • Significant balances on suspense accounts; • Individually significant journal transactions	The production of reports indicating significant journals and suspense accounts will help to mitigate against a number of risks identified during the General Ledger review. These will be passed to Heads of Finance for review	Anna Winship/Martin Westmoreland	1 st December 2009	Large journals (over £100k) are reviewed on a monthly basis by the Head of Finance, and suspense balances are revised on a monthly basis by the Payments and Reconciliations Manager and Financial Accounting Manager.	100
IA14	GL	01/10/2009	Monthly leavers reports are sent from payroll to Agresso administrators. This ensures that all leavers are removed from the system. There is no process in place for removing temporary agency staff	Med	A process should be put in place to ensure that system administrators are able to remove temporary agency staff access rights when they have left. This may involve a regular listing being sent from the agency contract manager or a periodic review of all users.	A regular report will be requested from Sue Green to detail all temporary agency staff who have left the Authority.	Dave Swann	31 st December 2009	Champion send a monthly report of agency staff who have not handed in a time-sheet.	100
IA17	GL	01/10/2009	The Council upgraded their version of Agresso to v5.5 in March 2009. Although key procedure notes have been amended to reflect the new system, this has not been performed for all procedures notes in place	Med	All procedure notes should be reviewed to ensure they reflect Agresso v5.5. Going forward, procedure notes should be reviewed on an annual basis to reflect changes in working practices.	All procedure notes will be reviewed to ensure that they are in line with the current version of Agresso. This will be performed in the order of risk and importance. A review date will be detailed on all documents.	Dave Swann	31 st March 2010	There are still a few procedure notes outstanding but further work is being done on this, as the new ICT team develop these procedure notes will be rolled out	55
IA23	Treasury Management	01/10/2009	The Council prepares a rolling cash flow forecast which is updated on a daily basis. Whilst this is operating effectively, there is no comparison made against initial budgets.	Med	Actual cash flows should be compared to original budgets on a periodic basis. All variances should be investigated and revised assumptions used for future cash flow setting.	A monthly comparison of budgeted cash flows to actual will be performed and reviewed. This will allow analysis of assumptions for cash flows used in subsequent years.	Anna Winship	31 st December 2009	Work has started on producing the forecast cash flow for 11/12 and the methodology to be used to ensure actuals are compared to forecasts. This will be ongoing from 1st April 2011	80
IA24	Treasury Management	01/10/2009	The Council does not perform regular monitoring of overdrafts and limits. At the time of audit, 2 of the Council's bank accounts were overdrawn.	Med	Investigations should be undertaken in order to identify in what instances overdrafts are used. Action points should be put in place to avoid unnecessary use of the facility. Overdraft limits should be reviewed on a six monthly basis to ensure that they are reasonable and sufficient.	The cash flow forecast is produced on a net basis and therefore individual overdrafts are not reviewed. Bank balances will be reviewed on a daily basis to ensure that the use of overdrafts is minimised.	Anna Winship	31 st December 2009	The balance of all accounts are reviewed daily, and when necessary transfers are carried out between accounts to clear these.	100
IA26	Treasury Management	01/10/2009	Financial Director (the Councils online banking facility) and Treasury Management procedure notes have not been updated since September 2007. The Council does not possess a Financial Director manual explaining how to use the system.	Low	Procedure notes should be reviewed and updated to reflect any changes in working practices.	A Manual will be requested from the Co-op and used to review procedure notes for Financial Director and Treasury Management processes.	Anna Winship	31 st December 2009	Procedure notes for Financial Director have now been received and will be available for the system administrator	100
IA29	Procurement	01/11/2009	The Council is required to restate their 2008/09 opening balance sheet by 31 st December 09. New standards will require the Council to assess all leases and contracts to check whether they should be on the balance sheet. Procurement is a key stakeholder in the IFRS conversion process.	Med	Finance should liaise with Procurement to ensure that they obtain relevant training in accounting for leases and contracts.	All larger leases and contracts are subject to CEB approval and the need for specific accounting treatment will be picked up as part of the report approval process.	Kelly Dawson	31 st Jan 2010	COMPLETE	100
IA30	Procurement	01/11/2009	Since 2007/08 the Council has accounted for those contracts linked to an external source (e.g. RPI) as embedded derivatives. A number of such contracts have been identified. Procurement need training in this area.	Med	Finance should liaise with Procurement to ensure that they obtain relevant training in accounting for leases and contracts. Procurement should devise procedures to ensure leases and contracts are assessed against relevant criteria - Inform Finance if advice required.	Contracts will be reviewed by Finance to establish the correct accounting treatment.	Kelly Dawson	31 st Jan 2010	COMPLETE	100
IA33	Procurement	01/11/2009	Detailed testing on 25 purchases and tenders to ensure guidelines are being followed. Exceptions - 2/25 purchases had no supporting documentation to demonstrate procedures were followed.	Med	Officers to be reminded to retain documentation for audit purposes. Officers to explain why procedures not followed.	One incident of information being lost in office move. Other documentation destroyed under Constitution guidelines.	Jane Lubbock	With Immediate Effect	We continue to do quarterly checks of spend leakage against contract. There will always be an ongoing need to train and communicate to officers regarding the procedures for procurement activity	90
IA34	Council Tax	01/10/2009	Council not undertaken review of all single person discount accounts.	Med	Review to be done. All individuals to confirm entitlement to discount. When conformation not provided, relief should be suspended.	Data matching exercise with NFI records has highlighted accounts where discount may no longer be applicable. Ongoing review scheduled for next financial year.	Anne Harvey-Lynch	31 st March 2011	Project in place working with neighbouring Authorities to outsource SPD reviews to Capita. Due to end of year timescales all Authorities have agreed hat this cannot be done before 31.03.11.	80
IA35	Council Tax	01/10/2009	The Council does not review credit balances of Council Tax accounts.	Med	Efforts made to investigate all accounts in credit - issue refunds/overpayments if necessary. Reports to be run periodically to identify credit balances.	Process to ensure accounts in credit are followed up on a timely basis. Active communication with account holders.	Anne Harvey-Lynch	31 st March 2011	Process will be in place to deal with new credits on a monthly basis wef 01.04.11. Backlog of credits is a resource issue.	0
IA36	Council Tax	01/10/2009	Procedures missing from shared drive.	Med	Procedure notes needed for whole Council Tax process. All documents to be held on shared drive.	Responsible officer will be charged with reviewing procedure notes to ensure they are up-to-date.	Anne Harvey-Lynch	31 st March 2011	On-going but linked in with implementation of Lagan back office and Lagan scripts	20
IA41	Council Tax	01/10/2009	Council has BVPI to ensure 99.2% of Business Rates collected on a timely basis. At time of audit, only 98.56% being achieved.	Med	Action plan needed to ensure year end collection target is met. Regular reports to Performance Board.	Collection Fund team has insufficient resources to maintain active recovery of debts. CRM and reorganisation of department to rectify.	Anne Harvey-Lynch	31 st March 2010	Collection Fund team has insufficient resources to maintain active recovery of debts. CRM and reorganisation of department to rectify.	0
IA42	Council Tax	01/10/2009	IT reports must now be requested from County Council. Lead time for these reports often up to a week. Regular reports not sent to department.	Med	Timetable indicating all reports required should be drawn up and given to IT.	Timetable will be put in place.	Anne Harvey-Lynch	31 st March 2010	New software installed but still reliant on County to produce ad hoc reports. This will be resolved when new systems team in place in Finance.	95
IA43	Council Tax	01/10/2009	All cash received and not identified sent to Collection Fund suspense account. This account not reviewed or cleared in August or September 2009. Procedures not up-to-date.	Med	Suspense accounts should be reviewed on a periodic basis. Up-to-date procedure notes to be drawn up.	All items to be cleared going forward.	Anne Harvey-Lynch	30 th November 2009	All suspense accounts are now cleared on a regular basis	100
IA48	Payroll	01/02/2010	If changes to payroll cannot be flagged on the payroll system, management can have little comfort that all changes have been identified and processed correctly.	Med	If exception reports cannot be produced to identify changes to payroll information, the Authority should ensure that sufficient review is performed on budgetary control information to identify changes which have caused a significant effect. The functionality of the Council's new payroll system should be investigated to ensure that an exception report is run ahead of the payroll to identify changes made to the payroll. A sample of these should be checked to completed change of circumstance forms to ensure that changes have been processed correctly.	There is no facility on the current payroll system to identify changes made to payroll. That said, payroll information is provided to budget holders at a detailed level to allow them to identify changes effecting amounts paid. The new payroll system will allow for exception reports to be run and this will be included as part of the monthly close down process. In addition, the Council is looking to introduce self service functions on the payroll system which will allow employees to make changes to their own details.	Sean Hoskins	1 st June 2010	COMPLETE.	100
IA49	Payroll	01/02/2010	Duplicates may not be identified on a timely basis. Employees may be overpaid.	Med	If exception reports cannot be produced to identify duplicate payments, the Authority should ensure that sufficient review is performed on budgetary control information to identify potential duplicate payments. The functionality of the Council's new payroll system should be investigated to ensure that an exception report is run ahead of the payroll to identify large movement in pay that may indicate duplicate payments.	There is no exception report facility on the current payroll system to produce duplicate/overpayment reports. However, the entire establishment was signed off by Heads of Service prior to October 2009 as part of the implementation of Single Status - this process included production of new contracts of employment for all staff. the data sign-off is also being repeated currently to migrate date onto the new payroll system. This gives high assurance regarding the presence of and payment to employees. Payslips are distributed to managers 2 days before pay day which gives them time to inform payroll of any issues. On a monthly basis, payroll information is provided to budget holders at a detailed level to allow them to identify potential duplicates. It is not possible to set up the same payroll element twice to the named employee. There is written authority to make each payment which is processed and verified by the HR & Payroll teams.	Sean Hoskins	1 st June 2010	COMPLETE.	100

IA50	Payroll	01/02/2010	Management decisions may be based on insufficient information.	Med	A suite of management reports should be designed and produced on a periodic basis. This could include gross pay by grade, level and number of overpayments, pay advances authorised, level of expenses, workforce information. Despite the payroll function having no national indicators to monitor, the use of internal target should be considered.	The current payroll system does not have the functionality to produce management information. In the light of the development of a new HRMIS, it would not be feasible or cost effective to develop the current system to produce this. However there is comprehensive management information available regarding sickness across the organisation, and Best Value performance indicators. A new suite of management information is available as part of the implementation of the new HRMIS due for launch in early 2010.	Simon Howick	1st April 2010	Complete - Included in reports currently produced	100
IA51	Payroll	01/02/2010	Officers may be unaware of their roles and responsibilities leading to an increased risk of error.	Med	Procedure notes should be drawn up for all payroll processes.	Procedure notes are in the process of being drawn up for the new payroll system. These will be available for all staff. Responsibilities have been considered as part of the mapping of the new payroll system and it is agreed that different officers will check and run the payroll.	Sean Hoskins	1st June 2010	COMPLETE.	100
IA55	Payroll	01/02/2010	Payroll balances may be misstated.	Med	Reconciliations between the Payroll and General Ledger systems should be performed on a regular basis.	There is currently a delay in the completion of control account reconciliations due to the completion of trial closedown in finance. All reconciliations will be completed by year end.	Anna Winship	31st March 2010	COMPLETE - Control account balances are being completed, and interfaces are now being reconciled	100
IA64	Leisure	12/10/2009	The Head of Service is required to report to Performance and Transformation Boards on a periodic basis on the leisure contract. The nature and frequency of the information to be provided has not been agreed with key stakeholders within the Boards.	Low	Conversations should be held with key stakeholders within Performance and Transformation Boards to ascertain the detail and frequency of information that is required on the leisure contract. This should then be included as a regular agenda point.	The Council is establishing new management boards. When these are finalised the head of leisure will agree with the director of City Services the most appropriate way to report information from the leisure contract.	Ian Brooke	1st April 2010	A contract management review process has been put in place to monitor the Leisure Management Contract with Fusion. Fusion produce a monthly performance report which is reviewed by the Leisure Manager each month and included as an agenda item at the Council wide Leisure Delivery Board. Strategic contract monitoring consists of the quarterly Leisure Partnership Board meeting, a six-month report to the Value and Performance Scrutiny Committee and a quarterly Council and Fusion Senior Management meeting. Operationally performance monitoring takes place with monthly Client performance monitoring, Marketing and Communications and Carbon meetings (OCC & Fusion); Council Finance meetings take place quarterly to scrutinise contract financial data; Client liaison meetings take place fortnightly to drive continuous improvement and to coordinate day to day issues.	100
IA67	Housing Rents	14/12/2009	The Council has no legal contract with tenants if issues were to occur. Unclear audit trail. Audit can have limited assurance over this control where no supporting documentation is available.	Med	The Council should ensure that agreements are in place for all rental accounts. These should be retained.	Tenancy Agreements are not always a legal requirement.	Martyn Mumford (passed to Ann Phillips)	Ongoing	Legal advice received advises us that due to a Notice of variation being served dated 10/10/05 there is no legal requirement to hold the original tenancy.	100
IA82	Debtors		The Council does not run exception reports to display all significant credit notes raised.	Med	Exception reports disclosing all credit notes should be run on a periodic basis. All significant credit notes should be reviewed by management to ensure they are valid and appropriate.	Procedure notes will be changed to incorporate this issue.	All debt officers	Jun-10	The incomes function will be centralised from 1st April, and a suite of management reports will be developed to ensure items such as large credit notes are picked up	75
IA84	Debtors		The Agresso system used for raising of corporate debtors and periodic payments does not have a direct debit function.	Low	The authority should investigate the functionality of the corporate debtor system to facilitate the use of direct debits for periodic payments and payment plans.	The Agresso system will run with Direct Debits once implemented.	Dave Swann	Sep-10	A Project PID has been submitted to ICT, further work is on hold pending the restructure and the appointment into the Revenues Manager post	20
IA87	Debtors		Inadequate segregation of duties increases the risk of fraud and misappropriation.	High	Procedures should be put in place to restrict officer access to discrete elements of the debt raising process. This should be performed as a matter of urgency.	Agreed. - Immediate steps have been taken to create segregation of duties between staff in this area. Formal restructuring of local finance processes will ensure that this is built into service design	Phil Dunsdon	May-10	Direct Services and Finance restructures will improve segregation of duties. Whitespace reports suite still in development. Review and testing scheduled to commence on 1 April.	90
IA89	Debtors		The provision for bad and doubtful debts is only assessed on an annual basis.	Med	During times of economic stability, the Council should consider reviewing their bad debt provision on a periodic basis.	Note that periodic debt in relation to investment property is reviewed frequently by Property, Incomes and Finance staff.	Emma Burson/Martin Westmoreland	Quarterly with immediate effect	Bad debt provision was reviewed as part of the Trial Close down and no changes made to the level of the provision as a result. The next bad debt review is scheduled as at 31st March	80
IA90	Debtors		The provision against doubtful debts should be calculated by individual devolved departments.	Med	All responsible officers should meet to discuss individual approaches to calculation of the bad debt provision.	Whilst documentation is produced on working papers to detail the approach for calculation of the provisions, procedure notes should be drawn as part of the year end close down.	Emma Burson/Martin Westmoreland	Apr-10	Bad debt provision was reviewed as part of the Trial Close down and no changes made to the level of the provision as a result. The next bad debt review is scheduled as at 31st March	80
IA97	Health & Safety	01/03/2010	The City Works Quality Manual does not reflect details of substances currently in use	Med	Quality Manual should be updated to reflect all substances currently used at City Works. Procedures should be put in place in each case.	Changes made to operational arrangements following the risk assessment review process are not always replicated in updates to the City Works procedures manual. The Corporate Safety Adviser and the Head of City Works will put a resolution in place by 1st May 2010.	Mark Preston, Phil Dunsdon	End of April 2010, End of June 2010	All risk assessment reviews and consequent recommendations for changes to operational procedures, are considered by Direct Services Safety Focus Group every month. Where changes are required, the officer responsible for effecting the change is given the action - which recorded and tracked by the group	50
IA98	Health & Safety	01/03/2010	City Works local Health and Safety policies inconsistent with corporate policy. Inconsistencies noted around references to legislation and working practices.	Med	The City Works Health and Safety policy should be reviewed to ensure it is consistent with the corporate document. The necessity for local policies should be considered further.	All local safety policies have been withdrawn however changes to the health and safety policy are not always replicated in updates to the City Works procedures manual. The Corporate Safety Adviser and the Head of City Works will put a resolution in place by 1st May 2010	Mark Preston, Phil Dunsdon	End of April 2010, End of June 2010	All risk assessment reviews and consequent recommendations for changes to operational procedures, are considered by Direct Services Safety Focus Group every month. Where changes are required, the officer responsible for effecting the change is given the action - which recorded and tracked by the group	50
IA100	Health & Safety	01/03/2010	Key Pis are not in place for the Health and Safety function. No management information is reported at present. Both documents have been drafted for consideration.	Med	Pis and management information should be formally agreed and monitored on a regular basis by management. Action plans should be put into place to rectify adverse performance.	Performance Board receives reports twice a year. Pis have been agreed in principle - outlined in Matrix document, more detailed discussion needs to take place with Heads of Service to identify individual service Pis.	Mark Preston	End of June 2010	CMT is scheduled to receive a report on Safety Policy Changes and Safety Performance Indicators in April 2011	50
IA101	Health & Safety	01/03/2010	Risk assessments should be completed by individual departments for specific Health and Safety Risks. 1/20 assessments tested had not been completed.	Low	Officers should be reminded that risk assessment forms should be completed fully upon submission. Any incomplete forms should be returned to the officer for re-work.	Assess NET system will prompt all risk assessors on completion and will provide CSA and HoS with regular reports identifying incomplete assessments.	Mark Preston	Jul-10	Assess NET system prompts all risk assessors on completion and will provide CSA and HoS with regular reports identifying incomplete assessments.	50
IA117	City Works		If purchasing procedures are not adhered to there is a risk that the Authority is not achieving value for money and is committing unauthorised and inappropriate expenditure.	High	The Authority should ensure that all staff placing orders through Fleetplan are reminded of purchasing policies.	Agreed - The issues around purchase ordering on Fleetplan have been acknowledged and will be rectified through the review of the system controls as outlined above. Training took place on 18th & 19th March. All relevant staff attended these sessions.	Phil Dunsdon	31/03/2010	COMPLETED	100

IA120	Trade Waste		Debts may be irrecoverable. Debtor balances may be misstated if write-offs are not processed on a timely basis.	Med	A formal recovery and write off procedure should be produced in line with corporate regulations and communicated to Trade Waste.	Current process to be reviewed and procedure to be developed/amended if necessary.	Paul Jemetta	31/03/2010	Centralisation will be completed as part of the Direct Services and Finance restructures by 1 April. Corporate debt collection procedure to be followed following the restructures.	75
IA121	Trade Waste		Charges may be set inaccurately.	Med	Trade Waste charges should be formally approved ahead of implementation. Documentation should be retained to evidence this decision.	Approval of charges for Trade Waste will be formally documented within Management Team meetings. Trade Waste charges are agreed in the budget along with all other fees and charges.	Phil Dunsdon	30/06/2010	Recommendation implemented	100
IA142	BCP		Business Continuity Plans have not been tested. Follow up At the date of follow up, testing was still outstanding in all areas with the exception of City Works. Detailed work has been performed in this areas to review the plans in place.	High	Initial Finding - Business Continuity Plans have not been tested Follow up -> At the date of follow up, testing was still outstanding in all areas with the exception of City Works. Detailed work has been performed in this areas to review the plans in place.	Agreed - Three plans exercised to date with dates fixed for several more.	Richard Gosling	Jul-10	Jan update -The majority of Service Area plans have now been tested after encouragement from CMT. Just one area service area is outstanding, due to major reorganisation. No further update in March	95
IA144	Creditors		Budget information may not acknowledge future commitments. Creditor accruals may be inaccurate.	Med	The Authority should consider the use of commitment accounting. This would require purchase orders to be posted to cost centres on Agresso when they are raised.	Agreed Budget information produced throughout the year includes manual commitments accounting. Year end accruals testing showed minimal accruals missed. Officers agree that electronic commitment accounting would be more efficient. Systems across the Council are being reviewed during Summer/Autumn 2010.	Denise Sheppard	Nov-10	The centralisation of the payments team is ongoing, and a review of business processes is already underway and a revision of policies and procedures will be carried out to ensure that the Council is working with a single solution towards making payments, this will be communicated widely across the organisation. Electronic Purchase Ordering and further improvements on Agresso are being considered as part of the Corporate Services Modernisation Programme.	75
IA145	Creditors		Manual controls around purchases and payments decrease the effectiveness of the controls. Payments may be made fraudulently and in error and management have limited comfort over the completeness and accuracy of invoices paid.	Med	Further consideration should be given to the introduction of an electronic purchase and matching process within the Agresso system. It is acknowledged that a cost will be incurred in the introduction of this workflow; however it will facilitate improved internal control within the Council.	Agreed. Officers agree that electronic commitment accounting would be more efficient. Systems across the Council are being reviewed during Summer/Autumn 2010.	Denise Sheppard	Dec-10	The centralisation of the payments team is ongoing, and a review of business processes is already underway and a revision of policies and procedures will be carried out to ensure that the Council is working with a single solution towards making payments, this will be communicated widely across the organisation. Electronic Purchase Ordering and further improvements on Agresso are being considered as part of the Corporate Services Modernisation Programme.	75
IA149	Creditors		Unusual or unauthorised transactions may not be detected, leading to an increased risk or misstatement and fraud.	Med	The Authority should agree upon a suite of exception reports which should be run and reviewed on a regular basis. These should include: Incomplete orders; Goods received not invoiced; Invoices raised without purchase orders; Unusual payments; and Changes made to supplier standing data. It is acknowledged that a number of these reports cannot be run from Agresso unless an automated purchase order process is enabled (see issue #2). In these cases, the Authority should consider collating this information manually.	Agreed Changes to supplier data are restricted but no report is run. We will run this in future. Collecting the data manually would be too time consuming and not cost effective. See comment above regarding use of an electronic system.	Denise Sheppard	Aug-10	Electronic Purchase Ordering and further improvements on Agresso are being considered as part of the Corporate Services Modernisation Programme. In the meantime we are currently looking at ways of producing reports to show changes to supplier data or to pick up any unauthorised or unusual transactions. We will also consider other options for exceptional reports to ensure adequate controls are in place.	20
IA150	Creditors		Overpayments may not be identified on a timely basis.	Med	The Authority should determine a set threshold (both % and £) for when differences between invoices and orders should be followed up. Managers should detail outcomes of investigations on invoices to evidence the action taken. Invoices should not be processed until additional authorisation has been obtained.	Agreed Thresholds to be incorporated into the good practice guide for creditors.	Denise Sheppard	Aug-10	We are currently considering the limits that should be set on this. Once this has been agreed we will advise everyone accordingly and incorporate these limits within our procedures.	75
IA151	Creditors		Segregation of duties is not adequately maintained. This increases the risk of error and fraud.	Med	The Authority should establish clear policies and procedures with regards to segregation of duties. Best practice would indicate that a separate officer should raise and authorise an order, goods receipt and authorise payment. This policy should be detailed in procedure notes and communicated to all departments. Spot checks should be performed on a sample of transactions to ensure adherence to policies.	Agreed Procedures are in place. The constitution clearly states that ordering and authorisation must be separate. There exists a creditors good practice guide and recently "top ten tips" was published on the intranet. Agree that officers should spot check to ensure adherence.	Denise Sheppard	Aug-10	The centralisation of the payments team is ongoing, and a review of business processes is already underway and a revision of policies and procedures will be carried out to ensure that the Council is working with a single solution towards making payments, this will be communicated widely across the organisation. Electronic Purchase Ordering and further improvements on Agresso are being considered as part of the Corporate Services Modernisation Programme. The Good Practice guide and Top Ten Tips has been re-issued to all managers and this will be further communicated as part of the business process review.	75
IA157	Creditors		Errors and omissions may not be identified on a timely basis	Low	All control account reconciliations should be reviewed on a timely basis (best practice would indicate that this should be within 1 week of preparation)	Agreed Reconciliations should be reviewed monthly.	Anna Winship	With immediate effect	Reconciliations completed and reviewed on a monthly basis - COMPLETE	100
IA158	Creditors		Expenditure may not be incurred accurately.	Low	Purchase orders should be completed in full for all purchases of goods and services.	Agreed. Officers will recirculate existing guidance.	Denise Sheppard	Jul-10	To be included within the guidance issued regarding IA150	100
IA159	Creditors		Payments may be made for goods and services that have not been received.	Low	Departments should ensure that Creditor payment forms are signed to indicate receipt of goods. Payments should not be processed unless this has been confirmed.	Agreed. This is included within the good practice guidance.	Denise Sheppard	Jul-10	This will be included within the guidance issued regarding IA150. Nigel doesn't want invoices returned because this penalises the supplier if payment is then late. Instead he has requested that errors are noted, explained to the officer responsible and then escalated if it happens again. We will also ask that they check and complete the missing information retrospectively.	100
IA160	Creditors		Invoices may be paid incorrectly or without appropriate authorisation.	Med	Invoices should be date stamped upon receipt. Adequate supporting documentation should be retained to support invoices due for payment. All Creditor Payment Forms should be signed as 'certified for payment' by an authorised signatory.	Agreed. More checking will be performed as part of the "tick back" procedure.	Denise Sheppard	Aug-10	Unauthorised invoices or incomplete documentation where there is a serious control issue will not be paid and will be returned to the service. Otherwise problems with the documentation will be noted, communicated to the officer involved and noted with repeated problems being escalated. Nigel does not want the supplier to be disadvantaged by bad administration. New guidance is currently being written. Date stamping is still a problem and another email issued regarding this has been sent out.	100
IA161	Creditors		Changes made to supplier standing data may be inaccurate.	Med	All changes to creditor standing data should be appropriately authorised and supported by appropriate documentation. Checks on inputs should be performed immediately following input.	Agreed.	Denise Sheppard	Aug-10	All requests for changes will only be made with full supporting documentation and changes are reviewed on a timely basis.	100
IA162	Fixed Assets		There are no formal procedures in place for identifying intangible and donated assets held by the Council.	Low	A year end process should be put in place to identify potential intangible and donated assets. This may involve declaration by Heads of Services. Further investigation should be undertaken into those Community Assets which could potentially be reclassified.	Agreed. The Council has policies to recognise intangible assets. These would be purchased through the capital programme and capitalised in the normal way. If intangible assets were purchased through revenue, the year end review spend would identify them.	Kelly Dawson	Sep-10	All IFRS restatement work has been completed and these procedures have been considered within this	100
IA163	Fixed Assets		There is no asset security policy in place at the Authority.	Low	An Asset Security policy should be developed for the Authority. This should cover as a minimum: Responsibility for security at each location; Restriction of access to property; Identification of assets (consideration should be given to tagging); Protection against environmental damage.	Agreed. There is no overarching asset security policy however the following exist: IT security including locks on PCs and security marking, Data security policy, Key cards for access to buildings, Policy and responsibility for locking safes and security of stocks and cash.	Anna Winship	Sep-10	Discussions will take place with internal audit as to the best way to take this forward to implement this policy	0
IA164	Fixed Assets		Weak password protocols are in place on Logotech. Passwords are only required to be 5 characters and are not frequently changed.	Low	Best practice would indicate that all passwords should be: 6-8 characters in length, and contain at least one number; have a forced change frequency of 30-60 days; disallowed if they have been used in the past 12 times; and locked out after three failed attempts.	Agreed. Officers agree that this is best practice but are unable to implement. We are looking at procuring a new Fixed Assets database, and will ensure that these issues are considered at the time of choosing this.	Anna Winship	New Fixed Asset Register to be procured in 2010/11.	COMPLETE	100

IA165	Fixed Assets		Whilst reconciliations have been performed as part of the trial close down process, the Council has not performed periodic reconciliations of the Fixed Asset register to supporting systems in year.	High	The Authority should undertake periodic reconciliations of the Fixed Asset Register to the following systems: Agresso (General Ledger); I World (Council Stock); and Fleetplan (City Works fleet). All reconciliations should be supported by system reports and any variances investigated. All reconciliations should be signed off as independently reviewed.	Agreed. All systems have been reconciled as at the 1st April 2009. This was completed in Nov/Dec 2009 and included reconciliation of the systems. The systems were reconciled again as at 31st March 2010. Going forward we plan to reconcile these systems at least quarterly, and in some cases will be reconciling monthly.	Kelly Dawson	Quarterly.	These are now done quarterly. COMPLETED	100
IA166	Fixed Assets		There is currently no complete set of procedure notes in place for the Fixed Asset function. The following areas are not covered by existing policies: Treatment of assets through inventory controls; Overview of capital management structure & related reconciliations; Asset verification; Standard useful life & residual values for asset types; Adoption of capital model; and Accounting for gain/losses on disposals.	Med	Detailed procedure notes should be drawn up for all Fixed Asset processes. Procedure notes should be available for all responsible officers and updated for any changes on a regular basis.	Agreed. Not all procedures were in place at the time of the audit but are now in place. These will be continuously reviewed.	Kelly Dawson	Implemented May 2010 and ongoing review.	COMPLETE	100
IA167	Fixed Assets		There is currently no formal, documented process in place for the verification of fixed assets.	Med	The Authority should undertake a rolling asset verification exercise on all asset types to ensure that the Authority's asset base is complete and accurate. This process should be formally documented.	Agreed. The Council does not undertake a rolling asset verification exercise but instead relies on the following controls: integrity of Uniform, the property database - the Property Information Officer - 5 year valuation exercise - Reletting of housing stock - Lists of surplus land/buildings kept and reviewed monthly - daily property activity - inspections, rent reviews, maintenance etc.	Richard Hawkes	Asset verification is part of business as usual.	COMPLETED	100
IA168	Fixed Assets		In 3/45 cases, the remaining Useful Economic Life of the asset was greater than the Useful Economic Life detailed on Logotech (E042, E294, E377); 1/45 assets did not have a description attached to the asset (E408); and; A further asset could not be found on the main asset register (H384).	Med	The exceptions noted should be investigated and rectified as appropriate. A review of asset life should be performed ahead of the Council running depreciation charges to ensure that all assets have an accurate Useful Economic Life detailed on Logotech.	Agreed. Officers were aware of the asset life issue and had chosen not to amend them. The 3 assets with greater outstanding lives than their UEL are all non-depreciating assets so the depreciating calculation will not be affected; hence it was not amended in the last house keeping exercise. This will be tidied up when we do the next house keeping exercise. H384 is on the asset register at 0.00 value and is a non depreciating asset. We will investigate E408 and amend	Kelly Dawson	Jun-10	Logotech is now fully updated with all data	100
IA169	Fixed Assets		The following issues were noted when testing 30 capital additions made in year: 1/30 additions related to carriage charge and therefore should not have been capitalised; 1/30 additions was not authorised by an appropriate office.	Med	Officers should be reminded of those items which can be legitimately capitalised. A review should be performed of all additions as part of the year end process to ensure that classification is deemed appropriate. Going forward, this review should be performed on an asset by asset basis when purchased. All additions should be authorised before purchase.	Agreed. The closedown timetable clearly shows that such reviews are built into the year end processes. All expenditure posted to capital has been reviewed in order to ensure that no revenue expenditure has been posted to Capital. Guidance notes have been issued to Management Accountants, and they have been monitoring this closely with their project managers.	Kelly Dawson	Apr-10	COMPLETED	100
IA170	ICT		Oxfordshire County Council (County Council) as part of the ICT outsource contract is expected to implement certain aspects of Oxford City Council (City Council) Security Policy. Interviews with County Council ICT staff established that awareness of City Council Security policy is low amongst County Council ICT Staff.	Low	The City Council should perform a gap analysis to understand if and where the County Council security policy differs from City Council security policy to determine if this could potentially impact on the achievement of City Council ICT security requirements and objectives. County Council ICT staff should undertake the security policy and awareness training developed by the City Council to ensure full understanding of City Council security policy and requirements.	Agreed, we will undertake the gap analysis and require County ICT staff to undertake training in the small amount of areas where our security policy differs.	David Oakes	Apr-10	COMPLETED	100
IA171	ICT		The City Council has a contract with ICM for recovery of ICT services which expires in April 2011. We understand that this has last been tested in 2008/09. We were informed that after the ICM contract expires, the City Council would rely upon the Disaster Recovery plan implemented by the County Council to recover its ICT systems and networks. The current version of the Oxfordshire County Council Disaster recovery plan which also covers Oxford City Council systems has not yet been tested. Additionally the agreement between the City Council and County Council does not contain formally agreed timelines for recovery of IT Systems belonging to the City Council.	Low	Management should seek clarification from County Council regarding its plans to develop and test the Disaster Recovery plan and establish when it is fit for purpose. Once migration of data centre is completed, the disaster recovery plans should be reassessed to ensure they remain valid and up-to-date. IT Disaster Recovery plans should be tested on a regular basis to ensure procedures is up to date and sufficient. Timelines for recovery of ICT systems and services should be formally agreed as part of the agreement with the County Council.	Agreed - clarification has already been requested and planning for testing has begun. Testing will be carried out at least annually to the agreed timelines for recovery in place in the ICT contract.	David Oakes	Apr-10	COMPLETED	100
IA172	ICT		We were informed that no user access reviews have been performed recently, to determine who has access to particular network shared drives and if the access rights granted are appropriate. Similarly no formal reviews have been performed to determine and validate the level of access available to users in the applications such as CRM and Iworld.	Med	The user access rights to network shares should be reviewed, to ensure that only authorised City Council staff can access the specific network shares they are entitled to access. Formal reviews covering user access rights within applications in the system should be performed to identify any remove any excess privileges available to users.	Agreed, reports on access rights have been requested to review and amend access rights and this will be carried out regularly	Simon Park	30-Apr-10	Requested audit by PWC as one of the 5 ICT audits during 2011/12	50
IA173	ICT		Former City Council IT Staff who have transferred across to the County Council are still involved in data manipulation and the handling of sensitive and confidential information.	Med	The City Council should identify all areas where County Council staff are involved in handling sensitive City Council data. Where possible all data manipulation and handling of sensitive data should be performed by City Council staff.	Agreed, City Council has identified the tasks which require County ICT staff to handle sensitive data. As part of the project to consider transfer of appropriate duties to the relevant Service Areas, these tasks will be prioritised and brought back under the control of the City Council where possible.	Simon Park	14th May 2010	All sensitive data handling is in the process of being transferred back to City Council officers. Process to be completed by 1 April 2011	0
IA174	ICT		There is a joiners and leavers process in place. However the leaver reviews which are performed on a monthly basis, do not cover temporary or contract staff.	Med	Management should ensure that the leaver reviews also cover temporary and contractual staff. Management should perform an audit to identify any old or redundant accounts used by temporary and contract staff that are still present on Council networks and systems.	Agreed, temporary and contract staff will be incorporated into the Leavers procedure. Audit of old or redundant accounts already underway and account activity monitoring and reporting to discussed with County ICT and implemented where practicable.	Simon Park	31-Mar-10	Creation / deletion of users access accounts and account admin will become the responsibility of the new Systems teams. This will bring this work into City ICT and will be subject of a review and tightening of the Starters / Leavers process.	0
IA180	ICT		The administrative passwords on network equipment managed by the County Council such as Cisco routers and firewalls are not changed on a regular basis.	Low	The administrative accounts for network equipment should be changed on a regular basis.	Agreed, passwords now being changed by County ICT and regular password regime to be agreed with County ICT with regular password changes implemented.	Simon Park	31-Aug-10	Confirmation not so far forthcoming though this is believed to be done. ICT will request confirmation and a statement of the policy.	95
IA181	ICT		The City Council Wide Area Network does not use Network Access Control (NAC) and unused ports on network switches are not disabled for example the switch at Templar's Square office.	Med	All unused switch ports should be disabled if not used and a process implemented to control port usage and allocation. Consideration should be given to implementing a NAC system in order to control devices accessing the networks.	Agreed, an audit needs to be carried out of all switches within the Council by County ICT, to ensure unused ports are disabled and that no unauthorised devices are attached to the network. NAC will be implemented if practicable.	Simon Park	30-Sep-10	This work is being carried out as part of the Offices for the Future work and replacement of the network switch infrastructure.	0
IA182	ICT		A formal process is in place to enable third party access to Council networks and systems only when required and disabling it when not in use. However, some third parties have continuous access to the network.	Med	A review should be performed to identify all third party generic accounts. These parties should be given accounts that can identify individual users who access using these accounts.	Agreed, an audit of all third party access, the access method used, the regularity and systems they need access to needs to be carried out and kept up to date by County ICT.	Simon Park	29-Oct-10	Not feasible to give specific user accounts to all analysts who may need access from suppliers and this is accepted by GCSX. One generic account is used per supplier and only activated on request and closed as soon as access is no longer required. Complete.	100
IA183	ICT		Although a process is in place for notification of incidents by text and email to the City Council, there is no formal criteria established describing what level of incidents should be notified to the City Council together with timescales for notification.	Med	The Council should establish formal criteria in terms of what security incidents are reported on by Oxfordshire County Council together with the timescales for reporting.	City Council already in consultation with County ICT to rectify these notification issues. Process being developed and controls being agreed.	Simon Park	30-Apr-10	Recent (Jan / Feb 2011) discussions taken place to formalise this reporting which is currently on an ad hoc basis and required manual intervention. Alternative automated options being investigated.	0
IA184	ICT		We were informed that pool laptops are available to Council staff for use and these laptops are encrypted with the SafeBoot product. However, the procedure for removing any potentially sensitive data left on these laptops by users is currently not formalised and sometimes does not take place.	Med	Management should formalise the procedure for removing data from pool laptops before reuse.	Agreed, procedure to be agreed, documented and implemented.	David Oakes	29-Oct-2010	No longer an issue. The use of pool laptops is being phased out as more users are given personal laptops.	100

IA185	VAT		Where a pro-forma invoice is received from a supplier that separately shows the VAT element on the supply, this VAT will be posted to the VAT account and recovered on the VAT return at the next available opportunity. The purchase invoice staff then rely on the relevant department obtaining a VAT invoice.	Med	All processing staff are to be reminded of the requirement to hold a proper VAT invoice in support of VAT recovery and that VAT should not be recovered against invoices stating 'this is not a tax invoice' or 'pro-forma'.	Agreed. Advice is within VAT manual and Creditors good practice guide. We will reissue these to appropriate officers.	Denise Sheppard	Aug-10	Guidance will be re-issued on this. Invoices will continue to be paid on proformas and the issuing department is responsible for obtaining an appropriate VAT invoice on a timely basis. The VAT return process includes a review of all invoices with VAT exceeding £5,000 to ensure that appropriate documentation is received. We now also spot check those with amounts between £1,000 and £5,000.	100
IA186	VAT		A payment run is carried out by the Council every Friday. Payment is usually received by the supplier by the following Tuesday. Input tax is posted to the finance system on Friday. Often when in a stage payment agreement the Council will receive a request for payment from a supplier which does not meet the requirements of a VAT invoice. HMRC have agreed that if a receipt is issued the input tax can be recovered when the payment is received by the supplier. Currently, if there is a month end between a payment run and the date the supplier receives payment this input tax will be recovered too early if recovered based on the Friday posting date.	Med	When preparing the VAT return the Council should identify contractor payments and determine which, if any, payments made at month end are received by the supplier in the next VAT return period. The Council should delay VAT recovery on the affected payments until the VAT return period in which the supplier receives payment, thus ensuring VAT is recovered at the correct time.	Agreed. The Council reviews all invoices with VAT of over £5k and so is exposed to risk for all under £5k.	Anna Winship	Sep-10	COMPLETE	100
IA187	VAT		Provided that VAT is shown on a VAT invoice this VAT is entered into the VAT account and recovered through the Council's VAT return. There are instances where the Council may not be able to recover all of the VAT that is shown on a purchase invoice e.g. where the Council leases a car or pays the costs of a third party.	Med	All staff that process purchase invoices should be provided with VAT training and written guidance on when VAT is recoverable. A list of all suppliers that carry restricted VAT should be included within the Council's VAT manual advising that the Council's VAT officer is consulted on the VAT treatment of any relevant expenditure.	Agreed. These recommendations are included in the VAT manual held on the intranet. We will issue a reminder.	Anna Winship	Aug-10	COMPLETE	100
IA188	VAT		The VAT liability of debtor invoices and cash income is determined by staff within a specific department raising invoices or receiving cash. The VAT liabilities are then reviewed by the VAT officer. For property income, one of two codes is selected, one which ensures that VAT is charged on the income and the other ensures that the Council does not charge VAT.	Med	All staff that are able to make decisions on the VAT liability of income should be provided with VAT training; this should include an update on the relevant income codes that should be used. Those operating in higher risk areas where VAT liabilities can vary, e.g. property, should be provided with specific written guidance to assist in their decision making process. When reviewing the VAT liability of property income invoices the person responsible for reviewing them should check if the property shown on the invoice appears on the Council's list of opted properties. The list of opted properties should be circulated to relevant staff.	Agreed. We will run a VAT refresher course. Income, Finance and Property staff liaise frequently over VAT issues. A list of opt to tax properties is maintained within finance.	Anna Winship	Nov-10	The VAT manual is on the intranet and a reminder has been issued to remind officers of its importance, no training has yet been arranged, but this will be considered as a future project.	100
IA189	VAT		The Council only needs to make a voluntary disclosure to HMRC for errors on its VAT return if they exceed the greater of £10,000 or 1% of turnover (up to a maximum of £50,000).	Low	To reduce the risk of any penalties being issued, all VAT return errors should be disclosed to HMRC. We recommend that the Council corrects errors that are below the voluntary disclosure limit by making the necessary adjustment on a later VAT return. However, any such adjustments should be notified to HMRC in writing.	Agreed. Our current practice is to notify HMRC through voluntary disclosures if errors are found.	Anna Winship	Ongoing	COMPLETE	100
IA190	VAT		A VAT manual has been drafted and is currently being uploaded to the Council's Intranet system. The manual currently contains details of the old penalty regime. A new penalty regime has been in place since 1 st April 2009.	Low	The VAT manual should be updated to include the new penalty regime and used as a tool to emphasise to departments the fact that the Council is now more likely to receive a penalty than under the previous regime. Departments should be made aware that penalties will ultimately be borne from the budget of the department that is at fault.	Agreed.	Anna Winship	Aug-10	COMPLETE	100
IA191	VAT		Purchase invoices are processed continually and efficiently by Finance. However, where purchase invoices dated within the VAT return period are received and/or processed after the end of the relevant VAT return period, the Council should consider using an accrual to capture VAT recoverable on such invoices.	Low	The Council should consider using an accrual to ensure that VAT on all invoices falling within the VAT period is recovered in the relevant VAT return period.	Agreed. We will review this recommendation and determine whether the benefit outweighs the cost of implementation.	Anna Winship	Nov-10	Consideration still needs to be given to this recommendation to ensure that the volume of work does not outweigh the benefits	100
IA192	VAT		The VAT treatment of postal services is currently being challenged in court and the outcome of this challenge is not yet known. Royal Mail currently provides postal services to the Council. The Council has the opportunity to consider whether claims could be submitted to recoup embedded VAT that it has been charged by Royal Mail.	Low	The Council should consider the potential to submit claims relating to this opportunity and consider how this case will affect any future contract negotiations that the Council may have with Royal Mail.	Agreed. This will be referred to our VAT advisors for their view.	Anna Winship	Aug-10	This will need to be discussed with our VAT advisors	100
IA193	Cashiers		Management may have insufficient information upon which to inform future decisions. Value for Money and efficiency may not be maintained.	Med	The Authority should agree a programme of management information which should be produced and reviewed periodically. Reports may include: Review of levels of income over time; Review of income by cashier office; Under and over.	Agreed. Management information is being prepared to be reported to Customer First board in October, this includes no of transactions by location and type – this reporting can be extended and shared with senior managers within finance.	Denise Sheppard	01/12/2010	Management reporting is produced on a monthly basis to include levels of transactions by payment method and location. Unders and overs are monitored on a regular basis but not included within the management reports. It has been delayed this month by the restructure, creditors transition work and finance office move.	100
IA194	Cashiers		The whereabouts of safe keys may be unknown.	Low	Key logs should be introduced for all cash offices to record who is in possession of keys.	Agreed. This will be implemented going forward.	Denise Sheppard	02/12/2010	This has been implemented within Finance and will be required of all offices holding cash and safes. Guidance will be issued once the restructure and office moves are completed.	100
IA195	Cashiers		Larger quantities of cash are open to misappropriation.	Med	A policy should be put in place which states an upper limit for cash that can be held in tills. All excess cash should be placed in safes. The functionality of the PARIS system should be investigated to establish whether a "safe-drop" function is available to record the movements of cash.	Agreed. Finance staff were unaware this was practice and efforts are being made to rectify this through drafting of a policy and review of PARIS tools. Ensuring limits are placed on amounts held in tills can be actioned immediately, but a review of PARIS functions will be carried out along with other improvements being reviewed for PARIS.	Denise Sheppard	With Immediate Effect	This has been implemented within Finance and will be required of all offices holding cash and safes. Guidance will be issued once the restructure and office moves are completed and staff are in post.	100
IA196	Cashiers		Theft from the tills may not be recorded by the security camera.	Low	The angle and placement of security cameras at all sites should be reviewed to ensure that all high risk areas can be viewed if necessary.	The current angle of CCTV cameras will be investigated by departments involved.	Denise Sheppard	With Immediate Effect	Guidance on this will be included within the email for IA195.	100
IA197	Cashiers		Errors and omissions may not be identified if reconciliations are not reviewed and supporting documentation is not retained.	Med	A process of evidencing review either electronically (e.g. write protecting) or in hard copy should be introduced. Supporting documentation showing balances on suspense accounts at the review point should be retained.	Agreed. This is something which the Council is already implementing, however as PwC's sample came from earlier in the year it was not in place at this time. PARIS prints to be filed along with clearing remittances, emails etc as part of the daily reconciliation.	Denise Sheppard	With Immediate Effect	Already implemented.	100
IA198	Cashiers		Misappropriation of funds and system errors may not be identified and dealt with on a timely basis.	Med	A formal reporting procedure for dealing with unders/overs should be finalised put in place. It is recommended that this takes the form of a flow chart which details the correct reporting arrangements for each type/level of difference. The procedure should reflect the role of key stakeholders in the process, including: Customer Service management; Finance; Internal Audit; Fraud Investigation Team and the Police.	Agreed. A small balance on overs and unders can be expected at infrequent intervals, and currently this is monitored and any large balances are investigated by finance. Guidance will be produced to ensure departments are aware of their responsibilities with this and the procedures to follow.	Denise Sheppard	01/12/2010	Guidance on this will be included within the email for IA195.	100
IA199	Cashiers		Activity may not be traceable to a user.	Low	It is recommended that the user's account is deleted or updated to be in line with the required framework.	Agreed. This relates to a Northgate user. This account will be considered for deletion as Northgate now access the system through a generic account.	Denise Sheppard	With Immediate Effect	Old accounts are not deleted but are disabled to ensure a full audit trail is available	100

IA200	Cashiers		Segregation of duties is threatened.	Med	Access rights for this officer should be reviewed to ensure that segregation of duties is maintained.	Agreed. Though the member of staff has very limited day to day involvement in cash receipting the point is accepted and agreed to be best practice. Access rights will be reviewed and changes made as necessary.	Denise Sheppard	With Immediate Effect	Access rights have been amended to the minimum required for the officer to carry out the bank reconciliation.	100
IA201	Cashiers		If reconciling items are not rectified, cash may not be accurately posted to debtor accounts leading to misstatement of balances.	Med	Efforts should be made to ensure that reconciling items are cleared on a timely basis. Best practice would indicate this should be within 1 month.	Agreed. This issue has now been rectified through the daily reconciliation process being carried out and any items resolved on a timely basis.	Denise Sheppard	With Immediate Effect	COMPLETE	100
IA202	Housing Rents	Nov-10	The reconciliation cannot be evidenced as performed and reviewed in a timely fashion.	Low	It is recommended that upon the completion of the quarterly reconciliation a copy of the spreadsheet is saved and locked for editing by a reviewer.	Agreed. This will be implemented.	Janine Graham	31st December 2010 (date of next quarterly reconciliation).	Data is still being input onto the HAM system. This should be completed by 31.03.11. A new field has been entered onto the HAM system which will allow any repayment/payment against a bond or no deposit returned to be linked to the original payment, making it easier to calculate the % of monies returned. I will then calculate the bad debt provision.	40
IA203	Housing Rents	Nov-10	The Council does not have the documentary evidence of the legal agreement entered into by it and its tenant.	Low	It is recommended that management ensures that Tenancy Agreements are completed, signed and filed for at least 6 years (after which the Limitations Act precludes litigation based on the initial agreement as 6 years have passed since its ratification).	Agreed.	Ann Phillips – Tenancy Services	Immediate	A formalised system has been set up to reconcile payments and repayments to a gresso. This will be completed in March and then quarterly after that.	100
IA204	Housing Rents	Nov-10	Reconciling items are not identified, investigate and address	Medium	It is recommended that efforts are made immediately to clear the items and that responsibility for the performance of the reconciliation is clearly delineated in the future	The daily cash reconciliation is being carried out by the Payments and Reconciliations Team, and checked by the manager. Immediate investigation of outstanding reconciling items is to be completed	Denise Sheppard	Immediate	The Housing Rents reconciliation is fully up to date and reconciled	100
IA205	Housing Benefits	Dec-10	Errors and omissions in the overpayments balance may not be identified on a timely basis. Debts may age unnecessarily. Reconciling items are not identified, investigated and addressed, potential for unidentified fraud and misappropriation of funds and lack of management oversight can lead to errors	Low	Contingencies should be put in place to ensure that key control account reconciliation s can be performed each month. It is recommended that efforts are made immediately to clear the items and that responsibility for the performance of the reconciliation is clearly delineated in the future	There have been some delays in completing the monthly reconciliation but they are now all up-to date and have all been reviewed. There were no errors on this reconciliation. The daily reconciliation are completed daily and review regularly. This has not previously been evidence, but will be in the future. These reconciliations are sent to Housing Benefits on a regular basis to review the discrepancies.	Denise Sheppard	Immediate	These slipped slightly during the restructure but the majority are now up to date.	100
IA206	Housing Benefits	Dec-10	The overpayment debt owed to the Council may not be recoverable and the Council will incur additional costs attempting to recoup funds	Medium	Management should ensure that the backlog of claims continues to be addressed to ensure that overpayments levels and processing gof claims can be addressed promptly. In addition, management should ensure that process for the recovery of overpayments is determined promptly to improve the council's chances of recovery of these amounts.	The council has invested in temporary staff and has procured a resilience contract to help deal with peaks in workload which, combined with a number of functional improvements delivered through our service improvement plan, has resulted in significant reductions in the volume of work outstanding (23% lower than same time last year). This investment has also delivered a significant improvement in our processing times (year to date average in June was 20 days, which has fallen to 16 days by the end of Oct - the result for Oct alone was 12 days). Furthermore, we will soon be training our pre-assessment team to identify cases that may lead to an overpayment so that these can be suspended at the scanning stage. This should limit any overpayments that arise once we are notified of the change. Of the £1.82m of overpayment debt referred to, £785,000 is new debt (debt raised Aug/Sept). In August invoices of £408,261 were raised which would move into recovery in October. The remaining balance is secured by CCJs but £900,000 of this has been identified as debts the Bailiff is unable to recover and we are in the process of submitting these for write off on the grounds of 'no means to enforce judgment'	Peter Joyce	Immediate	The council has invested in temporary staff and has procured a resilience contract to help deal with peaks in workload which, combined with a number of functional improvements delivered through our service improvement plan, has resulted in significant reductions in the volume of work outstanding (23% lower than same time last year). This investment has also delivered a significant improvement in our processing times (year to date average in June was 20 days, which has fallen to 16 days by the end of Oct - the result for Oct alone was 12 days). Furthermore, we will soon be training our pre-assessment team to identify cases that may lead to an overpayment so that these can be suspended at the scanning stage. This should limit any overpayments that arise once we are notified of the change. Of the £1.82m of overpayment debt referred to, £785,000 is new debt (debt raised Aug/Sept). In August invoices of £408,261 were raised which would move into recovery in October. The remaining balance is secured by CCJs but £900,000 of this has been identified as debts the Bailiff is unable to recover and we are in the process of submitting these for write off on the grounds of 'no means to enforce judgment'	100
IA207	General Ledger		Inadequate management information can result in potential issues not being identified and acted upon in a timely manner.	Low	The authority should consider producing a report of significant balances on suspense over a certain threshold.	Agreed.	Anna Winship	31/01/2011	Agreed - a reconciliations log is now produced and reported on a monthly basis to finance managers, this includes suspense accounts clearance	100
IA208	General Ledger		Codes may be used incorrectly or not identified for management reporting.	Low	A review of cost centre and account codes should be performed to ensure that they remain valid and in use.	Agreed. This will be reviewed as part of the year end process, linking to the new service structures which are being created for 2011/12.	Anna Winship/Martin Westmoreland	31/03/2011	Agreed. This will be reviewed as part of the year end process, linking to the new service structures which are being created for 2011/12.	20
IA209	General Ledger		Performance data is not published for public use on a timely basis. Statutory deadlines may not be met.	Low	Performance statistics should be published in line with the set timetable.	Agreed. This was a temporary glitch whilst we reviewed what we wanted to publish.	Martin Westmoreland	Immediate	COMPLETE Agreed. This was a temporary glitch whilst we reviewed what we wanted to publish, and is now ongoing to publish data on a monthly basis again	100
IA210	General Ledger		Codes and cost centres may be set up inappropriately or in error. Management accounts may not identify all codes for reporting.	Medium	All new codes and cost centre forms should be signed by responsible officers before set up on Agresso.	Agreed. This is being reviewed at the moment.	Anna Winship	Immediate	Agreed. This has been reviewed and all new codes will only be set up if a fully completed and authorised form is received	100
IA211	General Ledger		Access may not be removed on a timely basis leading to increased risk of misappropriation of Council systems.	Medium	A process should be put in place to ensure that system administrators are able to remove temporary agency staff access rights when they have left This may involve a regular listing being sent from the agency contract manager or a periodic review of all users.	Agreed. The Finance department are currently working with Sue Green, Champion Recruitment, to devise a way to do this.	Anna Winship	Immediate	Agreed. The Finance department are currently working with Sue Green, Champion Recruitment, to devise a way to do this.	30
IA212	General Ledger		Periods may not be closed down on a timely basis. Late closure of accounts at year end increases the risk of out of issues in the financial accounts.	Medium	The ledger should be closed down in line with timetables and should only be reopened in exceptional circumstances and to ensure accuracy of management reporting. Management should look to enhance the audit trail from initial closedown to any late journals.	Agreed. The general ledger was reopened in May for a Paypoint negotiation on 28/06/2010.	Anna Winship	Immediate	Agreed. A log is now in place to request a closed period to be opened, and approval must be obtained from the Financial Accounting Manager or Management Accounting Manager	100
IA213	General Ledger		Transactions are posted to the ledger without adequate justification or authorisation. Journals are generally accepted to be more susceptible to fraud if they are often based on accounting estimates.	Medium	All journals should be authorised prior to system input to ensure they are mathematically accurate, posted to correct codes and for valid reasons.	Agreed.	Anna Winship	Immediate	Procedures ensure that journals are authorised prior to input, and spot checks are carried out on a monthly basis	100
IA214	Payroll		Overtime is not checked leading to inaccuracies. Audit trail is not maintained.	Low	Overtime reports should be produced on a monthly basis. These should be signed and dated as evidence of review and kept for reference.	Agreed. An overtime checking report is run every month and it is this report that was not being kept regularly on file after payroll had been processed. The report is used to cross check all overtime. Over the last 3 months we have been keeping this and this is now kept as part of our regular reports.	Sean Hoskin	Immediate	Agreed. An overtime checking report is run every month and it is this report that was not being kept regularly on file after payroll had been processed. The report is used to cross check all overtime. Over the last 3 months we have been keeping this and this is now kept as part of our regular reports.	100
IA215	Payroll		Information transferred from the payroll system to the main accounting system is not complete and accurate.	Medium	Recs between the payroll system and general ledger should be performed monthly. These should be reviewed monthly by a senior member of staff.	Agreed. There was some confusion as to who was responsible for performing the reconciliation when the new payroll system was implemented resulting in the delay in performing reconciliations. However, the payroll rec has been performed to June 2010 and Finance is currently in the process of completing the rec to the end of November. Going forward, this will be done monthly.	Anna Winship	Immediate	COMPLETE - payroll control account reconciliations are now up to date and reviewed on a monthly basis, with all reconciling items investigated on a timely basis	100
IA216	Payroll		Potential reclaims on expense claim expenditure may not be realised.	Medium	The Council should ask that staff submit VAT receipts with all mileage claims. This would allow the Council to reclaim the VAT as part of their year-end return.	Agreed. The process for mileage claims is currently being reviewed. A decision will be made on this by the end of January 2011.	Sean Hoskin	31/01/2011	Change in mileage rates from April 2011. It is the Councils intention to remove all casual car usage and replace with pool car scheme during 2011.	100
IA217	Fleetplan		Expenditure may be incurred inappropriately and payments made for goods which have not been ordered, authorised or are incorrect. Invoices may be paid incorrectly or without appropriate authorisation. Segregation of duties is not adequately maintained, increasing the risk of error and fraud.	Medium	Staff should be reminded of the need to raise and authorise purchase orders before expenditure is incurred. Also, goods and services received should be subject to evidence checking to ensure prices and quantities agree to what is quoted on order forms. The Authority should ensure that segregation of duties is maintained through the payments process. Best practice would indicate that a separate officer should raise and authorise an order, goods receipt and authorise payment. All departments should be reminded of this policy. The Authority should also remind staff that all job cards need to be signed by the fitter and authorised once a job has been completed.	Agreed. Staff will be reminded of the procedure and a non purchase order report will be introduced.	Paul Jemetta	Feb-11	Staff have been reminded of the correct procedures. A non purchase order report is being developed and will be implemented before 1 May 2011	50

IA218	Fleetplan		Expenditure may be committed without appropriate authorisation and consideration.	Low	Management within City Works should liaise with core Finance colleagues to ensure that any variance procedure introduced with regard to differences between invoice value and purchase order value is reflected within City Works procedures.	Agreed. A variation report will be implemented so that variances can be investigated.	Paul Jemetta	Feb-11	Being investigated but not yet implemented. Schedule implementation for 1 May 2011	50
IA219	Fleetplan		Refunds due to the Council may not be maximised.	Medium	Periodic (monthly) reports should be run to identify all accounts in credit. All credit balances should be actively pursued to maximise refunds due to the Council.	Agreed. A suppliers in credit report will be developed.	Paul Jemetta	Feb-11	This will be part of the new procedures following the restructure	0
IA220	Fleetplan		Invoices are processed for payment with incorrect approval leading to the organisation incurring unbudgeted costs.	Low	In conversation with the core Finance team, City Works management should consider reviewing the ASL to introduce limits and a consistent format across the Council.	Agreed. This will be introduced when the approved signatory list is next reviewed.	Paul Jemetta	Feb-11	Approved signatory list to be reviewed following restructure. Implementation 1 May.	0
IA221	Fleetplan		Reconciling items may not be noticed or rectified on a timely basis.	Low	All reconciliations should be signed and dated to confirm when they have been performed and reviewed. This should be performed on a timely basis, within one month of the previous month being reconciled.	Agreed. Procedures have been amended accordingly.	Paul Jemetta	With immediate effect	COMPLETED	100
IA222	Fleetplan		Cash flows into the Council are not maximised as the Council does not chase credit notes which it is due.	Low	All credit notes should be recorded on the central register.	Agreed. Procedures have been amended accordingly.	Paul Jemetta	With immediate effect	COMPLETED	100
IA223	Fleetplan		Controls are not sufficiently robust to mitigate against the risk of fraud. Purchase orders are not made in line with Council procedures.	Medium	In addition to the preventative control in place around authorisation, management should explore the functionality of FleetPlan to ascertain if reports can be run detailing standing data amendments and non-purchase orders raised. In the interim, a suitable senior staff member should be asked to review amendments/creations to the FleetPlan standing data on a periodic basis. In addition, invoices that cannot be matched to purchase orders should be logged to allow management information to be collated from this data.	Agreed. The functionality of FleetPlan will be investigated to determine if a report can be produced of changes made to standing data on FleetPlan and in the interim amendments/creations to the FleetPlan standing data will be reviewed on a periodic basis by an appropriate officer.	Paul Jemetta	Feb-11	There has been a change in personnel. Gary Preston is now carrying out this work which is being done on a timely basis. and has been doing so since Feb 2011 Andrew Bradfield-Barnes is continuing to monitor but with the change of staff member it is anticipated that there will be no further issues regarding this process.	100
IA224	Car Parking		Errors and omissions in cash collected from car parking may not be identified on a timely basis. Differences in cash collected may indicate fraud or error.	Medium	Allocations should be completed daily to ensure errors are addressed to G4S promptly, and should be reviewed and signed off promptly. Reconciling items should be investigated and cleared as soon as possible.	To further enhance the allocation process the Parking Manager will sign, on a weekly basis, to indicate that allocations have been carried out in a timely manner and that he has been notified of any discrepancy. A secondary reconciliation will be carried out once the audit tickets have been received. This will ensure that the amount listed by G4S for an audit ticket matches the information on the audit ticket. It will also provide a further opportunity to explain any variances. The officer completing this reconciliation will sign and date the sheet a second time. At this stage manager authorisation will be approved and a mechanism has been put in place to ensure that this happens in a timely manner.	Simon Barker/Andrew Bradfield-Barnes	With immediate effect	There has been a change in personnel. Gary Preston is now carrying out this work which is being done on a timely basis. and has been doing so since Feb 2011 Andrew Bradfield-Barnes is continuing to monitor but with the change of staff member it is anticipated that there will be no further issues regarding this process.	100
IA225	Car Parking		Inadequate service may not be identified and followed up.	Low	Consideration should be given to the implementation and monitoring of performance indicators for the cash collection service provided by G4S. Any poor performance should be identified and appropriately followed up.	We are currently tendering for this contract; therefore it will be ensured that PIs are included within the new contract.	Anna Winship	Jan-11	We are currently tendering for this contract; therefore it will be ensured that PIs are included within the new contract.	100
IA226	Car Parking		The Council may be unaware of the number of permits in circulation. Permits may be misused.	Low	A log of all permits issued, detailing who they are held by, dates they are effective from and staff authorising them should be kept and maintained.	A record is kept of all staff issued with Westgate Season Passes and at anytime a computer report is available which can detail how and when each pass was used. Copies of emails are retained from staff and their line manager who have requested pay and display passes – however there is not currently a central spreadsheet which details all of these permits. A spreadsheet will be created and stored on the management folder of the M Drive.	Andrew Bradfield-Barnes	Nov-10	Spreadsheet has been created on the M drive and is updated when a new permit is issued.	100
IA227	Car Parking		User detail may not be easily accessible. A complete listing of users may not be available leading to an increased risk that activity may not be properly understood.	Low	An exercise should be undertaken to cleanse the user listing for Shopmobility. Those who have not used the service in a number of years should be removed.	A new record of users has been created, with the details being transferred across from the old record to the new record when the user next visits. This will mean that they will be given a new identification number. The records will be cleansed of old users in April each year (defined as anyone that has not used the service in the previous financial year). A daily record is made of which user has attended and records which piece of equipment they have used. This information will be used to generate usage statistics and also to provide an indication of how many hours a piece of equipment has been used for – this information will then be used to update the individual equipment records as part of the asset register.	Andrew Bradfield-Barnes	Immediate	implemented during the time of the initial audit inspection and continues to be used	100
IA228	Car Parking		Correct records may not be maintained on the whereabouts of vehicles. Increased risk of loss, error and omission.	Medium	Procedure notes should be drafted for the management of scooters.	A database has been created which indicates the asset number of each piece of equipment – it contains details of all maintenance and servicing and also the total number of hours used each month. A daily record is made of which user has attended and records which piece of equipment they have used. This information will be used to generate usage statistics and also to provide an indication of how many hours a piece of equipment has been used for – this information will then be used to update the individual equipment records as part of the asset register. The database is on the Shopmobility part of the M drive and will be checked monthly by the Management team to ensure that it is being kept up to date.	Andrew Bradfield-Barnes	With immediate effect	Regularly monitored - and monthly usage stats are produced and discussed at team meetings using this information	100
IA229	Car Parking		Increased risk that misappropriation or damage to vehicles may not be identified.	Medium	A procedure note should be put in place to outline the process for periodic stock takes of Shopmobility scooters. Stock takes should be performed on a regular basis and all discrepancies followed up.	There is now a full record of equipment held. Staff will check stock on a monthly basis. A representative of the management team will check stock on a quarterly basis.	Andrew Bradfield-Barnes	First management stock check at end December 2010.	Management stock check did not take place in December 2010 due to other issues that were taking up management time. A stock check has been carried out on 11th March 2011.	50
IA230	Car Parking		Asset balances may be misstated.	Medium	An asset register should be drawn up for all Shopmobility scooters held by the Council. This should include information on asset value, purchase dates and any expenditure made to enhance the assets. Consideration should be given to whether scooters should be included as grouped assets on the Council's balance sheet. A formal assessment should be documented and reviewed by the Council's external auditors.	The layout and content of the asset register has been confirmed during the course of the audit review. Discussions have been held between the corporate finance team and PwC to provide advice as to whether these vehicles would constitute a grouped asset. These assets will be grouped and transferred to the balance sheet during the 2010/11 closedown process.	Nigel Kennedy	Apr-11	These assets will be grouped and transferred to the balance sheet during the 2010/11 closedown process	100
IA231	Car Parking		Refunds may not be noted on a timely basis and may incur a cost to the council. Overpayments may be received. Refunds made by cheque do not represent value for money.	Low	The functionality of the on-line payment system should be reviewed to ensure that excess payments cannot be made for fines. The use of cheques for refunds should be reviewed.	A report is generated from Civica when the payment file is uploaded detailing the amount paid against each penalty notice. Although the penalty notice and the internet make it clear that a reduced payment will be accepted if a penalty is paid within 14 days of issue, some charge notices are paid at the full rate. It is not yet possible to implement a balance facility on the PARIS system and an interface would need to be created with the Civica enforcement system. To minimise the costs of processing a refund, Finance staff will issue a refund for £100 and immediately put through a new payment for £50.	Anna Winship	With immediate effect	Refunds are issued by the same method of the initial payment. Further work will be carried out to look at whether PARIS can upload balances from CIVICA	75
IA232	Treasury Management		Officers may be unaware of roles and responsibilities, leading to an increased risk of error.	Medium	Procedure notes should be drawn up for all Bank Reconciliations and circulated to responsible officers. Procedures should be reviewed on an annual basis and updated for any changes in working practices.	Whilst the process was being developed the procedure notes were also being drafted, these have now been written and reviewed.	Anna Winship	Implemented	Whilst the process was being developed the procedure notes were also being drafted, these have now been written and reviewed.	100
IA233	Treasury Management		Balances may not be accurate. If reconciliations are not reviewed there is an increased risk that errors and omissions may not be noted.	Medium	Efforts should be made to ensure that reconciling items are cleared on a timely basis. Best practice would indicate this should be within 1 month. All reconciliations should be signed and dated to evidence independent preparation and review.	A target completion date for reconciliations of within 10days of the month end has now been set, with review to be performed by the end of the month. All completed reconciliations have now been reviewed and signed off.	Anna Winship/Kelly Dawson	With Immediate Effect	A target completion date for reconciliations of within 10days of the month end has now been set, with review to be performed by the end of the month. All completed reconciliations have now been reviewed and signed off.	100
IA234	Treasury Management		Policies do not reflect current working practices.	Medium	All key policies and procedures should be reviewed and updated to reflect current working practices and personnel.	Bank mandates and TMPs have now been updated for recent changes in staff. Procedure notes for borrowing have not previously been required, but have now been drafted for review.	Anna Winship	Implemented	Bank mandates and TMPs have now been updated for recent changes in staff. Procedure notes for borrowing have not previously been required, but have now been drafted for review.	100
IA235	Treasury Management		Investment balances may not be accurate and complete.	Medium	Investment reports and reconciliations should be produced on a monthly basis and the latter signed to evidence timely and independent performance and review.	There was a vacancy in the treasury position for the period April to September and during the early part of this the Treasury Management reconciliations were not completed due to pressures of work. They were caught up with in May and are now completed on a monthly basis and reviewed regularly.	Anna Winship	Implemented	There was a vacancy in the treasury position for the period April to September and during the early part of this the Treasury Management reconciliations were not completed due to pressures of work. They were caught up with in May and are now completed on a monthly basis and reviewed regularly.	100
IA236	Treasury Management		Bank transfers may be made without appropriate authorisation.	Medium	Bank transfers should not be processed without agreed levels of authorisation.	Now that the Treasury Management post has been filled controls will be put in place to ensure that all transactions are appropriately approved. Checks will be put in place as part of the daily procedures to ensure this is completed.	Anna Winship	Implemented	Now that the Treasury Management post has been filled controls will be put in place to ensure that all transactions are appropriately approved. Checks will be put in place as part of the daily procedures to ensure this is completed.	100
IA237	Treasury Management		Overdraft limits may be exceeded and interest incurred unnecessarily.	Medium	Investigations should be undertaken in order to identify in what instances overdrafts are used. Action points should be put in place to avoid unnecessary use of the facility. Overdraft limits should be reviewed on a six monthly basis to ensure that they are reasonable and sufficient.	Overdrafts are monitored as part of the daily treasury activities, and once the accounts are overdrawn, money is transferred between accounts. We have an agreement with the bank that all accounts are accumulated therefore charges should not be incurred if an individual account is overdrawn.	Anna Winship	Ongoing	Overdrafts are monitored as part of the daily treasury activities, and once the accounts are overdrawn, money is transferred between accounts. We have an agreement with the bank that all accounts are accumulated therefore charges should not be incurred if an individual account is overdrawn.	100

IA238	Treasury Management	Cash flow assumptions are not reviewed. Budgetary control may not be robust.	Medium	Actual cash flows should be compared to original budgets on a periodic basis. All variances should be investigated and revised assumptions used for future cash flow setting.	Progress is being made to improve the cashflow to ensure that forecasts are compared against actual movements.	Anna Winship	31st January 2011	Work has started on producing the forecast cashflow for 11/12 and the methodology to be used to ensure actuals are compared to forecasts. This will be ongoing from 1st April 2011	80
IA239	Treasury Management	Inappropriate and unauthorised investments may be made. Council funds may be exposed to higher risk.	Medium	The Council should ensure that third party documentation confirming investments is retained on file. All investments and accompanying CHAPS forms should be signed by an authorised officer.	All paperwork for each treasury investment is completed by an officer and checked by at least one other officer on occasions this may not be evidence via signature, although this should happen. This will be highlighted to all officers involved in the process to ensure that this is always completed. Third party confirmation will be actively chased if not received automatically.	Anna Winship	31st January 2011	All paperwork for each treasury investment is completed by an officer and checked by at least one other officer on occasions this may not be evidence via signature, although this should happen. This will be highlighted to all officers involved in the process to ensure that this is always completed. Third party confirmation will be actively chased if not received automatically. Our new Treasury Manager will start in post on the 3rd May and will ensure these recommendations are fully embedded	80
IA240	Treasury Management	Interest may not be received accurately.	Medium	Interest due should be recomputed for all investments and agreed to 3rd party confirmations.	All interest due from each investment is calculated at the time the investment is made, and this is logged on a spreadsheet, and at the end of each month this spreadsheet is reconciled to Agresso to ensure that all interest due has been received.	Anna Winship	Implemented	All interest due from each investment is calculated at the time the investment is made, and this is logged on a spreadsheet, and at the end of each month this spreadsheet is reconciled to Agresso to ensure that all interest due has been received. Our new Treasury Manager will start in post on the 3rd May and will ensure these recommendations are fully embedded	100
IA241	Treasury Management	Bank balances may be inaccurate or incomplete.	Medium	The Instant Access account should be closed.	The Instant Access Account is used on a small number of occasions, therefore will not be closed. It is used when receipts are received late in the day to be able to invest them or put the money into our MMF. Reconciliation of this account will be completed as part of the monthly management reconciliations.	Anna Winship	31st December 2010	The Instant Access Account is used on a small number of occasions, therefore will not be closed. It is used when receipts are received late in the day to be able to invest them or put the money into our MMF. Reconciliation of this account is completed as part of the monthly management reconciliations. Our new Treasury Manager will start in post on the 3rd May and will ensure these recommendations are fully embedded	100
IA242	Treasury Management	Procedure notes may not reflect current working practices leading to an increased risk of error.	Low	Procedure notes should be reviewed and updated to reflect any changes in working practices.	Procedure notes for how to use FD are in place, however system admin procedure notes are not in place. Financial Director is to be upgraded in early 2011, therefore procedure notes will be completed at this point.	Anna Winship/Dave Swann	31st March 2011	Procedure notes for how to use FD are in place, however system admin procedure notes are not in place. Financial Director is to be upgraded in early 2011, therefore procedure notes will be completed at this point. We have now received documentation from Financial Director which will assist with the completion of these procedures	75
IA243	Treasury Management	Increased risk of misappropriation of systems and information.	Low	Access lists for the Financial Director system should be reviewed to remove all users no longer requiring access.	All users have now been updated on Financial Director, and processes put in place to review the users on a quarterly basis.	Anna Winship/Dave Swann	31st March 2011	All users have now been updated on Financial Director, and processes put in place to review the users on a quarterly basis.	100