

FINANCE EXTERNAL AUDIT / INTERNAL AUDIT ACTION PLAN

Finance and Payroll Action Summary

Recommendations		Milestones					
Area	No.	No.	Not Agreed	Red	Amber	Green	Green Complete
Budgetary Control	3	3				2	1
General Ledger							
Payroll & Expenses	1	1				1	
Capital Programme	5	5				1	4
Payment & Creditors							
Cash, Bank Treasury							
Income and Debtors							
Procurement	1	1				1	
Total	10	10				5	5
Percentage complete	100%	100%				50%	50%

Area: BCH Procurement Follow Up – BCH Actions

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	Three quotations for purchases between £5k and £25k will be saved centrally by individuals ordering goods/services and a regular dip sample of compliance with this requirement will be undertaken by Procurement	CFO of each force	31 st May 2022	Ongoing – communication by CFO in general orders. Reviewing and dip sampling is being put in place and will be on going. An eProcurement pilot was undertaken in the Business Support Unit and was successful and is now being used permanently. Other areas of the organisation will be assessed to see if eProcurement can similarly be implemented. We are also working with 7 Force Commercial Services by providing data to seek opportunities to bring spend onto a contractual basis across the BCH or the 7 forces where appropriate. These will be reviewed by the follow up audit in the autumn.			

Area: Budgetary Control

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>We will update the budget manager training pack to ensure that this provides up to date and comprehensive guidance on the key processes which Budget Managers are responsible for completing.</p> <p>This will be made available and communicated to all current Budget Managers and will also be provided to all newly appointed Budget Managers.</p>	Principal Management Accountant	30 th June 2022	Ongoing – To be completed after year end work. Currently working through any issues with Budget Holders on a 1-1 basis.			

	<p>We will ensure that the reasoning for all manual adjustments to actual expenditure are documented on the spreadsheet used to create FEB/BCB budget reports and will consider recording the reasoning for significant budget profile adjustments.</p> <p>A consistent methodology will be established and applied for the checks on the accuracy of the expenditure figures in these reports. As part of these checks, figures for a sample of budget areas will be reconciled back to E-financials and the Budget Manager report each month, with the sample rotated monthly to ensure all areas are reconciled each quarter. Similarly, overall figures will be reconciled back to E-financials each month.</p> <p>These checks will be clearly evidenced on the spreadsheets, and where discrepancies arise these will be appropriately resolved, with consideration given to checks on additional samples.</p> <p>The spreadsheet will then be reviewed and approved by the Head of Finance, to confirm that manual adjustments were justified and appropriate checks were completed.</p>	Principal Management Accountant/ Head of Finance	31 st March 2022	Ongoing – to be part of 22/23 monthly procedures. First forecasted monthly report currently being prepared and workings will be reviewed and signed off by Head of Finance. Therefore, this can be marked as complete in next report.	
	<p>A review will be performed to ensure that all cost centres are mapped correctly, to enable accurate monitoring of expenditure against budget. Where cost centres are identified as having been mapped incorrectly, this will be resolved, and the Budget Manager will be advised of the current budget position.</p> <p>This review will then be performed every six months, with the first review for the financial year completed prior to the first budget report being provided to the FEB for month two.</p>	Principal Management Accountant	30 th April 2022	Complete	

Area: Capital Accounting and Fixed Assets

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>Constabulary will document procedures for the following areas:</p> <ul style="list-style-type: none"> • revaluing assets; and • the responsibilities of the Constabulary, Chiltern Transport Consortium (CTC), and ICT in relation to the additions, disposals and maintenance of the various asset types at the Constabulary. <p>We will also ensure other procedural guidance is updated to record latest review date and next date of review.</p>	Elaine Fox, Principal Financial Accountant	30 th April 2022	Complete			
	The Constabulary will develop an approach to record the intended location or owner and unique identifier of all assets.	Elaine Fox, Principal Financial Accountant	30th April 2022	Substantially complete. This is difficult for some assets where we hold a share of various items of collaborated capital spend ERSOU /JPS especially where a number of smaller items of equipment are involved. We need to work on a method for some of these.			

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	The Constabulary will liaise with all departments to ensure that all disposals of assets are informed to the team to allow updating of the Fixed Asset Register. This may be done on an annual basis through confirmation that assets registered to areas/budget holders are still in use and not disposed.	Elaine Fox, Principal Financial Accountant	30th April 2022	Complete			
	The Constabulary will establish how CTC ensure value for money and as part of year end processes do a sense check of disposal values, querying if necessary.	Elaine Fox, Principal Financial Accountant	30th April 2022	Complete			
	We will document a formal reconciliation of the final general ledger asset and fixed asset register balances at year end for 31 March 2021 and going forwards, addressing any discrepancies. This will be subject to independent review with evidence recorded on the reconciliation. We will also record evidence of each month's reconciliation.	Elaine Fox, Principal Financial Accountant	30th April 2022	Complete			

Area: Payroll inc CARMS

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	Each Force will review overtime claimed by individuals for excess hours being worked, with a monitoring process through line managers to ensure the wellbeing of individuals.	Jo Conlon, Head of Finance	30 September 2022	Ongoing, currently overtime reports are sent monthly to each Supt. We are looking at the process to monitor the review process.			