

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	1	1				1	
General Ledger	1	1				1	
Payroll & Expenses							
Capital Programme							
Payment & Creditors	4	4				2	2
Cash, Bank Treasury							
Income and Debtors							
Targeted Fraud Risk	4	4				2	2
Procurement	1	1				1	
Total	11	11				7	4
Percentage complete	100%	100%				64%	37%

Area: BCH Procurement Follow Up – BCH Actions

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>The Force (Cambridgeshire) will remind all staff of the requirement to ensure that all quotes obtained for procurement under £50k are attached to FPM.</p> <p>Cambridgeshire will review its £5k to £50k purchases to ensure that where suppliers are routinely used one of the following is applied:</p> <ul style="list-style-type: none"> • Three quotes from separate suppliers are in place for each order and attached to FPM; • An STA is in place for each order; and • A contract is in put in place to help provide value for money for the Force 	CFO	31 st March 23	Communication work has been undertaken with Purchase Order raisers – and review work undertaken on an ad hoc basis. Review of processes has been delayed due to staff shortages but will be a separate ongoing piece of work.			

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	31 st March 2023	Ongoing –Currently working through any issues with Budget Holders on a 1-1 basis.			

Area: General Ledger

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>A periodic review process will be introduced, whereby the current users of e-Financials are reviewed to ensure access is still required.</p> <p>This will include a quarterly email being sent to all users and line managers to confirm if access rights are valid and still relevant.</p>	Jo Conlon, Head of Finance	31 st March 2023	Ongoing:- Review has been undertaken by Heads of Finance but haven't been able to send out emails due to shortage of staff.			

Area: Fraud

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	The Chief Finance Officer and Director of Resources will provide a report of suspected or actual frauds against the Force at the Joint Audit Committee. The report will include detail suspected or actual frauds against the Force as well as details of any controls or procedures that have been amended / strengthened to mitigate any highlighted risks.	Jon Lee, CFO	July 23 JAC	Completed			
	The Force will implement targeted anti-fraud training as part of the induction process for all staff within Business Services to complete, as well as providing re-fresher training as part of the mandatory training cycle. Furthermore, anti-fraud E-training will be provided too other staff groups, across the Force as part of induction, as well as providing re-fresher training as part of the mandatory training cycle	Jon Lee, CFO	Sept 23	Ongoing – Working with L&D			

	<p>The Forces Finance Department will obtain a list of officers and staff business interests from PSD and review these against accounts payable data.</p> <p>Where business interests that the Force trade with are highlighted, controls will be but in place to mitigate any potential risks.</p>	Jo Conlon	31 st March 23	Ongoing - Working with PSD to complete	
	<p>The Force will implement a central register where suspected or actual frauds against the Force are recorded.</p> <p>The fraud register will be monitored and reviewed by the Chief Finance Officer and Director of Resources to ensure that where required appropriate action has been taken and controls and procedures have been updated as required.</p>	Jo Conlon	31 st March 2023	Completed, highlights included in Report.	

Area: Payments and Creditors

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	The Constabulary will review the Gatekeeper list at regular intervals to ensure it is accurate.	Jo Conlon, Head of Finance	Jun 2023	Completed – Reviewed by Budget Holders and diarised to complete again quarterly.			
	The Constabulary will consider implementing a threshold whereby only differences in accounting documentation over a given tolerance need to be referred to individuals to reapprove.	Jo Conlon, Head of Finance	Jun 2023	Completed – noted and will be reviewed once system updates have been implemented later this year			
	The Constabulary will consider verifying all new suppliers (namely bank details) via a telephone call using an independently sourced number, with details of the telephone call documented. Alternatively, another appropriate verification methodology will be used, for example, online banking. Procedure notes will be updated to reflect this. The Constabulary will also amend its internal new supplier form to include the requirement for the supplier's name to be input.	Joanna Conlon, Head of Finance and Elaine Fox, Principle Financial Accountant	Jun 2023	Ongoing – we have had a number of personal changes in the department, so a review of processes have been delayed.			

	<p>When processing supplier amendments, the Constabulary will ensure that:</p> <ul style="list-style-type: none">• It consistently attaches evidence of supplier amendment requests to eFinancials• Amendments are accurately reflected in eFinancials <p>In line with best practice the Constabulary will also consider the following:</p> <ul style="list-style-type: none">• Where applicable, asking suppliers to provide proof of their amended details on letterheaded paper• Independently verifying changes via phone call using details already retained on the system. Alternatively, Barclays Banking Access could be used for verification when amendments to bank details are requested. <p>Procedure notes will be updated to reflect any changes implemented.</p>	Joanna Conlon, Head of Finance and Elaine Fox, Principle Financial Accountant	Jun 2023	Ongoing – we have had a number of personal changes in the department, so a review of processes have been delayed.	
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