

FINANCE EXTERNAL AUDIT / INTERNAL AUDIT ACTION PLAN

Finance and Payroll Action Summary

Recommendations		Milestones						
Area	No.	No.	Not Agreed	Red	Amber	Green	Green Complete	Timing of planned audits 2024/25
Governance								Q1
Medium-term Financial Plans (MTFP)								Q2
Budgetary Control	1	1					1	Q2
General Ledger	1	1			1			
Payroll & Expenses								Q3
Capital Programme	4	4				3	1	
Payment & Creditors	2	2					2	
Cash, Bank Treasury	5	5					5	
Income and Debtors								Q3
Targeted Fraud Risk	2	2			2			
Procurement	1	1				1		
Total	16	16			3	4	9	
Percentage complete	100%	100%			19%	25%	56%	

Area: BCH Procurement Follow Up – BCH Actions

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
1	<p>The Force (Cambridgeshire) will remind all staff of the requirement to ensure that all quotes obtained for procurement under £60k are attached to FPM.</p> <p>Cambridgeshire will review its £5k to £60k 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 24	<p>COMPLETED but work is ongoing.</p> <p>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.</p> <p>Further comms were put out through the Corporate Comms weekly email on 4 Sept 2023 which referred to the change in thresholds and provided links to guidance etc, it was also put on Standing Orders.</p> <p>All staff who raise requisitions and orders are aware of the requirements to check Cambs SO's are being followed and pushback is being made where evidence of quotes or a signed STA is not provided.</p> <p>New software (Atamis) has been purchased by 7F Commercial Services that can be utilised for the 3-quote process. This is starting to be rolled out across Local Policing Business Support and training to happen across Stores, Estates and HR.</p>			

Area: Budgetary Control

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
1	<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	Completed Held a Finance training session for Chief Insp and staff equivalents that included the two new promoted Supers – have presentation now available for new budget holders			

Area: General Ledger

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
1	<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>	Elaine Fox, Acting Head of Finance	31 st March 2024	Ongoing Report obtained and internal review carried out of Cambs finance users; changes required sent to systems team. Plans in place to be reviewed quarterly. During July email will be sent to validate remaining users, this will be repeated quarterly by the finance systems team.			

Area: Fraud

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
1	<p>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.</p> <p>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</p>	Jon Lee, CFO	31 st March 2024	<p>Ongoing Staff in key departments have undertaken an online anti-fraud training module provided by CIPFA. Work is progressing to identify a suitable e-training module to include as part of the mandatory induction training. Following investigation there is no such course that the College of Policing currently has available. Therefore, other options for a bespoke training package are being considered by the CFO and a commissioning request from LD has been submitted and an assessment of the costs to develop and maintain such a module is awaited.</p>			
2	<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>	Elaine Fox, Acting Head of Finance	31 st March 24	<p>Ongoing PSD have provided a list the number of Business Interests held by type of business. This totals 595 separate interests of which 568 are low risk with the rest being medium (no high risk). All are now flagged on i-manger against the employee and visible to line managers. The business name is not held in a specific field so has taken longer to extract the data than expected – report now received. Analysis to be carried out within finance by end July 24. ACU creating a SharePoint form to capture business name to improve/ease process going forward</p>			

Area: Payments and Creditors

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
1	<p>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.</p> <p>Alternatively, another appropriate verification methodology will be used, for example, online banking.</p> <p>Procedure notes will be updated to reflect this.</p> <p>The Constabulary will also amend its internal new supplier form to include the requirement for the supplier's name to be input.</p>	Head of Finance and Principle Financial Accountant	Dec 2023	Completed.			

2	<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>	Head of Finance and Principle Financial Accountant	Dec 2023	Completed	
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Area: Cash, Bank and Treasury

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
1	The Constabulary will draft procedure notes that cover the overarching cash income, receipting, and banking processes. Once drafted, these will be shared with staff who conduct the roles outlined.	Peter Coverdale, Technical Treasury Accountant	Nov 23	Completed A number of processes are currently being reviewed and may require amendment			
2	The Constabulary will also review its suite of procedure documents that are out of date and ensure that their content remains fit for purpose. Where necessary, amendments will be made.	Peter Coverdale, Technical Treasury Accountant	Nov 23	Completed Now working on updating for 24/25.			
3	The Constabulary will remind staff to send acknowledgements to senders of cash when it is received. Acknowledgements should also include the value of income received to provide the sender with further assurances. This requirement will also be documented in supporting procedure documents.	Peter Coverdale, Technical Treasury Accountant	Nov 23	Completed. Additional note – actions taken to make annual reminder of these requirements.			
4	The Constabulary will also ensure that for each bundle of cash in property count sheets, totals are confirmed by two individuals and that this is recorded.	Peter Coverdale, Technical Treasury Accountant	Nov 23	Completed Changes to property cash counting has removed Treasury from the process, however, there may be future instance where this is required.			
5	The Constabulary will train staff when documenting reconciliation variances to ensure that detailed explanations are recorded for these.	Peter Coverdale, Technical Treasury Accountant	Nov 23	Completed Staff now understand and any unclear explanations will be dealt with at the time of reconciliation.			

Area: Capital Accounting & Fixed Assets

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
1	The Constabulary will regularly review procedural guidance and documents will be updated to reflect the date of next review to ensure this is not missed.	Elaine Fox, Principal Financial Accountant	May 24	Ongoing Written procedures already in place. To add review dates to all and keep versions separate.			
2	The Constabulary will conduct the following with regards to asset verification: <ul style="list-style-type: none"> Updating of written procedures to reflect the correct processes for each asset type. The introduction of a rolling verification plan for ICT and Plant and Equipment assets. A review of all assets regularly to ensure to those with one year or less useful life are extended where necessary. 	Elaine Fox, Principal Financial Accountant	Jun 24	Ongoing Discussed plan with Finance Business Partner for full documentation of process of verification of all Fixed Assets and having this on a regular rolling basis			
3	The Constabulary will update the Combined Financial Regulations to ensure guidance is clear on disposal value and that this is adhered to.	Elaine Fox, Principal Financial Accountant	Jun 24	Ongoing Email sent to Heads of Finance in Beds and Herts to amend wording in our Combined Financial Regulations			
4	The Constabulary will ensure reconciliations are produced and subject to review in a timely manner.	Elaine Fox, Principal Financial Accountant	Jun 24	Completed			