

Area: General Ledger

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
GL01/17	Procedural documents have not been developed covering the following processes: 1) User access; 2) Chart of accounts; 3) Suspense Account reconciliations; and 4) Trial balance No N/A We noted that procedures documenting the process for setting up new users; making additions or amendments to the chart of accounts; suspense account reconciliations; and the review of the trial balance has not been developed. There is a risk that staff will not be aware of the agreed working practices following the implementation of the new system should up to date procedural documentation not be available to staff	Head of Finance	November 2017	The Head of Finance will ensure that updated procedures are developed at the Force that documents the following processes: 1) Set up of new users; 2) Additions or amendments to the chart of accounts; 3) Suspense account reconciliations 4) Review of the trial balance. <i>We have documented the process for set up of new users to the system and how to set up a job code. All chart of account changes are approved before going to systems team. Account code changes are sent for approved across the 3 forces. We complete our suspense accounts on a monthly basis and these are reviewed and approved by the Principal Financial Accountant.</i>	Green Completed		
GL02/17	A periodic review of the Trial Balance is not undertaken at the Force to ensure accuracy of the general ledger and to ensure overall totals reconcile. No N/A Through discussions with the Head of Finance we were advised that trial balance reviews are not currently undertaken at Cambridgeshire Constabulary. We were informed that finance plan to start performing trial balance reviews from November 2017. There is a risk that the accounts in the general ledger will not be receiving sufficient oversight should the trial balance not be subject to a periodic review.	Head of Finance		The Head of Finance will ensure that trial balance reviews are undertaken as part of the month-end closedown process. This will be retained centrally on the shared drive. <i>As part of our month end process the Financial Accounting team run and check the trial balance and this is saved on Finance Team S drive.</i>	Green Completed		

Area: Payroll and Expenses

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
2017	No medium or high recommendations						

Area: Asset Management

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green

Area: Payment & Creditors

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green
PC01/17	Tri-Force Financial Regulations are held by the Constabulary that details the high-level core management procedures for procurement and management of suppliers. This now requires updating following the implementation of the new system	Head of Finance	January 2018	The Head of Finance will ensure that an updated Accounts Payable procedure is developed and passed to the OPCC Finance Officers to update the Financial Regulations The Financial Regulations have been revised as at May 2017 and this is held on our intranet. The Cambs Force Financial Regulations are updated as at Jan 18 and due to be signed off by the Chief on 2 nd February and these will then be added to our intranet.	Green Completed		
PC02/17	We were unable to undertake sample testing on new suppliers at Cambridgeshire Police during this review. We will undertake this testing during our Payments and Creditors audit at Bedfordshire Police scheduled in November 2017. Although Procurement set up new suppliers on behalf of Finance, the Head of Finance advised that the Force do not receive a notification from Procurement once details have been processed on eFinancials, or a periodic report detailing supplier additions.	Head of Finance	December 2017	The Head of Finance will ensure that discussions take place with Procurement to ensure that a notification email is sent to Finance as each new supplier is set up on the system, or a report of new supplier additions is sent periodically. The set-up of new suppliers is through FPM part of the system. A member of the force requests a new supplier through FPM and once Procurement have completed their checks it is agreed on FPM and sent through to Purchase Ledger. Though no email is sent, it appears in the work bench in FPM for Purchase Ledger to do their checks and approve the setup. This then links into the Cambs Purchase Ledger in eFinancials	Green Completed		

PC03/17	<p>Furthermore, we were advised that new supplier details are not subject to secondary checks by Procurement or Finance prior to being input onto the system.</p> <p>Should the Force not assure itself that only appropriate suppliers are accurately set up on the system, there is a risk that inappropriate suppliers are set up, potentially increasing the risk of fraud.</p>	Head of Finance	November 2017	<p>The Head of Finance will ensure that all changes to supplier details are subject to secondary checks by a Finance Officer post input by the Finance Supervisor. This will be evidenced by recording the Finance Officers initials on the notes tab on eFinancials.</p> <p>All new suppliers are subject to checks by procurement before being entered on to the system. Though there is no secondary check from the Finance Officers on the new suppliers which procurement have set up – all invoices when they go through capture are subject to the bank details being checked. So we believe this is sufficient, we have a small team and we can't re check all work carried out.</p>	<p>Green Completed</p>
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PC04/17	<p>Although the Finance Supervisor processes changes to supplier bank account details on eFinancials, we were advised that independent checks are not undertaken prior to changes being made as previously agreed.</p> <p>We were also advised that changes are not subject to secondary checks by another member of staff post input onto the system.</p> <p>Should insufficient checks be undertaken when appraising the validity of suppliers before processing changes there is a risk of fraudulent details being set up which could lead to significant financial losses to the Force.</p>	Head of Finance	January 2018	<p>The Head of Finance will ensure that independent checks, e.g. phone calls, are undertaken for all bank account changes for suppliers prior to being processed on eFinancials. Such checks will be evidenced by recording the Finance Officers initials on the supplier changes notes tab on the system.</p> <p>This process will be documented in the updated Accounts Payable procedure.</p> <p>If the supplier amendments are notified to procurement they check the details and then they are sent through as a FPM request for the Purchase Ledger Team to update the record.</p> <p>Both members of the Purchase Ledger Team can amend supplier bank details. They only change the details if the change is detailed on headed paper (this includes invoices). There is no check at the time of change but for any invoice to be processed a check of the bank details is carried out. There for a second check will be carried out before payment</p>	Green Completed
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Area: Cash, banking and Treasury Management

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to date	Status		
					Red	Amber	Green
16/17	All 3 recommendations were low						

Area: Financial Reporting / MTFP

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green

Area: Capital

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green

Summary

Recommendations		Milestones					
Area	No.	No.	Not Agreed	Red	Amber	Green	Green Complete
Budgetary Control							
General Ledger	2	2					2
Payroll & Expenses							
Financial Planning							
Asset Management							
Payment & Creditors	4	4					4
Cash, Bank Treasury							
Financial Reporting / MTFP							
Income and Debtors							
Capital							
Total	6	6					6
Percentage complete							100%

New Actions 6

New Recommendations 6