

**FINANCE EXTERNAL AUDIT / INTERNAL AUDIT ACTION PLAN**

**Summary**

<b>Recommendations</b>		<b>Milestones</b>					
<b>Area</b>	<b>No.</b>	<b>No.</b>	<b>Not Agreed</b>	<b>Red</b>	<b>Amber</b>	<b>Green</b>	<b>Green Complete</b>
Budgetary Control							
General Ledger							
Payroll & Expenses	1	1				1	
Financial Planning							
Capital Programme							
Payment & Creditors							
Cash, Bank Treasury	2	2				1	1
Financial Reporting							
Income and Debtors							
<b>Total</b>	<b>3</b>	<b>3</b>				<b>2</b>	<b>1</b>
<b>Percentage complete</b>						<b>66.7%</b>	<b>33.3%</b>

**Area: Payroll and Expenses**

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	We will prescribe responsibilities for the leavers process upon implementation of the new duty management system in readiness for the implementation in October 2020. Access rights on the system will also be appropriate for roles assigned.	Head of Payroll and Pensions	31 October 2020	In Progress – To be completed before CARMS go-live, been pushed back to November.			

**Area: Cash, Banking and Treasury Management**

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>The Treasury Management team will consider the introduction of a spreadsheet to capture the individuals present when opening cash bags. The spreadsheets will capture key information.</p> <p>The Treasury Management team will also consider the use of available technology such as MS Teams to demonstrate dual control when opening cash bags where only one member of staff is present on site.</p>	Head of Finance	31 October 2020	In Progress – New processes being introduced due to restrictions of number of people in the office.			

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	The Head of Finance will reiterate the importance of issuing receipts when cash is received.	Head of Finance	31 October 2020	Completed			