

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							
General Ledger							
Payroll & Expenses	5	5				3	2
Capital Programme							
Payment & Creditors	1	1				1	
Cash, Bank Treasury	1	1					1
Income and Debtors							
Total	7	7				4	3
Percentage complete	100%	100%				57.1%	42.9%

Procurement

Recommendations		Milestones					
Area	No.	No.	Not Agreed	Red	Amber	Green	Green Complete
BCH	4			1		2	1
Total	4			1		2	1
Percentage complete	100%			25%		50%	25%
7 Force	14 Actions						

Area: Payroll and Expenses

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	The Transactional Team Manager will document on the Authorised Signatory List when it was last updated and the frequency which it will be reviewed.	Deborah Turrell-Oldacre Transactional Team Manager	31 st March 2021	Completed			
	The process for regular sample testing of starters, leavers and amendments processed by staff on the authorised list will be finalised and implemented, including backdated sample testing from September 2020 to the date of implementation of the sampling process.	Deborah Turrell-Oldacre Transactional Team Manager Sarah Brent, Recruitment Manager	30 th June 2021	Ongoing - work to develop an appropriate report and process across HR			
	The Transactional Team Manager will prescribe responsibilities for the leavers process upon implementation of the iTrent time management module. This will include checking processes to ensure that input values for leaver's annual leave are correct.	Deborah Turrell-Oldacre Transactional Team Manager	31 st March 2021	Completed			
	A reporting function will be implemented that allows reports to be produced from iTrent of all changes made by each HR team each month. A sample will be selected and the change will be checked back to the original form or request.	Karen Morgan, Pay and Reward Manager	30 th April 2021	Ongoing			
	The Head of Pensions and Payroll will issue a reminder to line managers that expense claims must not be approved without receipts.	Jackie Ingle, Head of Payroll and Pensions	31 st December 2021	Ongoing - it has been agreed to leave until the Coronavirus situation changes as some officers are not able to get receipts when using contactless etc.			

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 March 2021	<p>Complete – individuals counting the cash are now recorded alongside key information.</p> <p>We are trying to work rotas in the office so that 2 members of the Treasury team are present for cash counting and only using MS Teams if there are no other options.</p>			

Area: Payments and Creditors

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	<p>The Head of Finance will ensure that all amendments initiated by suppliers to bank details are verified with the supplier, regardless of the nature of the supplier and the amendment request.</p> <p>In addition, the Head of Finance will consider undertaking spot checks for supplier amendments</p>	Head of Finance	30 th June 2021	<p>Ongoing – the purchase ledger team are now review all bank detail changes including those which we have additional information held on file.</p> <p>A review meeting has been arranged for June where a dip sample of amendments will be checked. This will then be a recurring meeting.</p>			

Area: BCH Procurement Follow Up – BCH Actions

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	Those processing purchase orders for Bedfordshire and Cambridgeshire will ensure there is a check of the approver undertaken against the authorised signatory list before these are processed.	CFO of each force	31 st May 2021	Complete – This was reviewed in the Bedfordshire/Cambridgeshire AP Audits and all POs had an attached authorised signatory.			
	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 2021	Ongoing – a review of the efinancials functions have shown that quotes for POs can be paperclipped to the Purchase Orders. Work is being carried out between Finance and 7F Procurement to ensure that the contract register on the finance system is up to date and there is a process to manage it going forward. On-track to be complete by 31 st May 2021.			

Area: BCH Procurement Follow Up – 7 Force Actions

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date
	For contracts entered into as a result of Single Tender Action Requests, supplier due diligence will be undertaken by the requester and provided to the Procurement department to be centrally retained.	Head of Governance and Standards	30 April 2021	Ongoing
	The Procurement department will add Single Tender Actions to the pipeline and will ensure that relevant departments are liaised with in advance of contract expiry to ensure that contract tendering can be planned appropriately.	Head of Category Management	30th April 2021	Ongoing
	A handover process for the change of key contract leads mid-way through contracts will be put in place. Dip sampling of compliance with contract management processes by operational leads will be undertaken by Procurement.	Head of SRM	30 th June 2021	Ongoing
	The tender register will be updated on a regular basis to ensure it is an accurate reflection of the status of each contract and includes all relevant contracts. This will be achieved through the regular review of payments made over the procurement threshold and confirmation that they are recorded on the tender register.	Head of Governance and Standards	30 th April 2021	Ongoing

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date
	<p>The request for support document that needs to be completed by all stakeholders for Procurement engagement will identify if it is a grant or a procurement process and the relevant processes will apply.</p> <p>A direct award will not be made unless there is an appropriately authorised Single Tender Action Request (STA) form in place. issues were identified and a further action agreed.</p> <p>paragraph for local response.</p>	Head of Category Management	30 th April 2021	Ongoing

Area: Procurement – Local Force Actions

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date	Status		
					Red	Amber	Green
	Local forces will train relevant staff to ensure there is awareness of the need to involve the 7 Force Procurement Function in procurements that fall within this range.	CFO of each force	30 th April 2021	Ongoing – Training sessions have been put by 7Force Procurement and attended by members of staff that raise POs.			
	We will remind the relevant personnel at the 7 Forces that, all requests for an single tender action must be considered by 7 Force Procurement prior to progression	CFO of each force	30 th April 2021	Ongoing			

Area: Procurement – 7 Force Actions

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date
	We will update the Contract Standing Orders to include the next date of review and ensure that they are reflective of the current procedures. We will also update the CSO to ensure that the process for contract award is clear and consistent across 7F and that the purchase order process is dealt with as a local financial regulation matter. The updated CSOs will be approved by the Strategic Procurement Governance Board.	Head of Governance and Standards	30 April 2021	Ongoing
	We will review the Terms of Reference and discuss the need for a quorum with the Strategic procurement Governance Board. As part of the review will ensure that the comments from the 7 Force Procurement – Strategic Procurement Governance Board survey are taken into account.	Head of Strategic Procurement	30 April 2021	Ongoing
	The Procurement Team will ensure that final agendas for the Procurement Governance Board are distributed at least five clear working days prior to the meeting.	Head of Governance and Standards	30 April 2021	Ongoing
	We will ensure that Service Level Agreement between the 7 Force Procurement Function and the Local Forces is developed and put in place, including the identification of the key performance indicators and intended monitoring of the procurement function's targets.	Head of Strategic Procurement	30 April 2021	Ongoing

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date
	We will review the contract register and ensure that all information is recorded on the register relating to the contracts, specifically relating to the contract number and estimated value of the contracts.	Head of Governance and Standards	30 April 2021	Ongoing
	7 Force Procurement Function will explore the use of thee-tendering system in sub 50k procurements with local Forces to ensure compliance with the contract standing orders.	Head of Strategic Procurement	30 April 2021	Ongoing
	We will ensure that an appropriate process is agreed for requesting procurement involvement, including the estimation of value, client sponsor, the intended procurement process and to allow for a procurement function review.	Head of Governance and Standards	30 April 2021	Ongoing
	All procurement over £50k is managed by 7FP and we will ensure that evidence is retained for the procurement approach undertaken when procuring contracts. This will include completed single tender actions as well as evidence of any approval needed to adjust the scoring for tender evaluations through a signed off PCPD/Gateway 1 document.	Head of Governance and Standards	30 April 2021	Ongoing

Action No.	Recommendation Description and Source Document	Responsible Officer	Milestones	Progress to Date
	We will review the contract standing orders for sections 3.9 to 3.14 to ensure that the responsibilities as to who can award a contract and sign off the contract are clear and documented.	Head of Governance and Standards	30 April 2021	Ongoing