

RECOMMENDATIONS NOT AGREED FOR IMPLEMENTATION

Review	Risk Rating	Recommendation	Management Response	Audit Comment
Energy Bills	M	Where Procurement are undertaking reviews, they should obtain evidence to support their findings as well as using reports from the system. This will ensure that information from reports is substantiated before feedback is provided to the relevant officers.	Not agreed. The Procurement Business Partner for Children's Services identified a possible over payment on electricity bills and sought to have this investigated. This was duly carried out, with the result that some low value duplicate payments have been made.	The need for an investigation into possible duplicate payments could have been avoided had Procurement looked into some of the details of the information they had and would have identified that there was no major concern. Although a small number of duplicate payments were identified these were of low value.
Accounts Receivable KCR	H	A request to raise a debtor invoice should be authorised by an appropriate manager before the debt is raised on the system. Ideally this should be authorised through a workflow system e.g. Webform/Civica/SAP. Management should investigate whether it would be feasible to use one of these routes to raise a request and for it to be authorised via a workflow before routing through to the CAR team.	There is a mandatory field within the webform where the authorising officer has to put their name. This information along with the requisitioner will be displayed on the webform received by CAR. CAR will sample on a monthly basis these requests to cross check the authorising officer is current. In the event of identifying a request that has not been an authorised officer, an email will be sent to the line manager advising and requesting action be taken. The webform channel is for 5 or less invoices a month. Anything great then this will be requested via a journal upload. Reminder to be sent to all service areas.	Whilst this partially mitigates the risk it does not ensure there is adequate authorisation and does not mitigate the risk of a lack of authorisation by an appropriate manager which could lead to debts being raised inappropriately. Also there is the possibility that during peak workload periods this sample check may not be undertaken and over a period of time as new priorities occur there is a risk this will not continue long term.

FOLLOW UPS – HIGH RISK RECOMMENDATIONS PART IMPLEMENTED/IN PROGRESS/PLANNED OR NOT IMPLEMENTED

Review	Recommendation	Agreed Action	Relevant Dates	Follow up Response	Details
Application of CPR	Once the mandatory training has taken place Senior Management and HR should agree a corporate process that fits in with the Capability Procedure that managers should follow for areas of non compliance and the action that should be taken e.g. after a set number of breaches a reminder letter. This will ensure there is a consistent approach from managers for dealing with non compliance when the lists are issued by CAP/CAR	The Divisional Director HRD & Shared Services has agreed that the Practice notes which accompany the Capability Procedure Toolkit can be amended as recommended. The Council's Capability Procedure includes 'trigger points' for sickness absence and a similar approach could be taken for procedural non-compliance. Implementation of such an approach would require consultation and need to be widely publicised with staff and supported by an appropriate training programme. A report for CSB will be prepared to obtain senior management agreement to this proposal.	Implementation Date: To be agreed Follow up due: May 2012	There is a review of the capability procedure scheduled and this will be taken into account in that review. Timescale for this is likely to be late 2013.	Slow implementation

APPENDIX D

Review	Recommendation	Agreed Action	Relevant Dates	Follow up Response	Details
Application of CPR	Management should decide what action should be taken for areas of non compliance with Contract Procedure Rules if the monthly compliance spreadsheets from CAP/CAR are to be continued and sent to budget holders. This will ensure that management are aware of how they should act on this information and will minimise the risk of non compliance and action not being taken	The Divisional Director HRD & Shared Services has agreed that the Practice notes which accompany the Capability Procedure Toolkit can be amended as recommended. The Council's Capability Procedure includes 'trigger points' for sickness absence and a similar approach could be taken for procedural non-compliance. Implementation of such an approach would require consultation and need to be widely publicised with staff and supported by an appropriate training programme. Compliance is a priority for the Director of Corporate Resources. The further actions required to secure compliance in the Organisation will be decided as part of the planning process in February. It will be important to tie up any actions being taken by finance with the HR procedure. From May there will be an automated reported on non compliance coming from the new procurement system	Implementation Date: To be agreed Follow up due: May 2012	There is a review of the capability procedure scheduled and this will be taken into account in that review. Timescale for this is likely to be late 2013.	Slow implementation