

Audit	Recommendation	Directorate	Priority	Original Due Date	Management response	Revised due date	Audit Comment on Management Action
Accounts Receivable	Update the Income Team's procedure notes to: # reflect the changes required as a result of implementing the new Agresso system; and # expand upon the new debt recovery arrangements outlined in the new Debt Recovery Policy (March 2011) arising from the new Agresso system.	SS	Medium	30-Sep-2011	This Audit recommendation will be implemented in Phase 1 of the Agresso Project. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Accounts Receivable	Introduce a management check of debt recovery instalment plans to ensure staff are consistently applying the guidance	SS	Medium	30-Sep-2011	This Audit recommendation will be implemented in Phase 2 of the Agresso Project. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Accounts Receivable	Re-introduce the independent review of the monthly reports detailing the suppressions on all debt types in order to confirm that suppressions are valid.	SS	Medium	30-Sep-2011	This Audit recommendation will be implemented during the Development stage of the Agresso Project. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Accounts Receivable	Introduce a management check that confirms all relevant debts due to be referred to the debt collection agency are listed on the New Debt Instruction Form	SS	Medium	31-Aug-2011	This Audit recommendation will be implemented during the Development stage of the Agresso Project. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Accounts Receivable	Confirm that the IT software parameters for the new Agresso system are such that: # it forces a monthly change of password # the ability to add new users is restricted to the Income Manager and Senior Income Officer (System Administrators) # the ability to amend the recovery periods for debt types is restricted to senior members of the Income Team # the member of staff responsible for checking the accuracy of write offs does not have permission to add write offs to the system. # Staff cannot authorise credit notes / debit notes they have raised themselves.	SS	Medium	31-Aug-2011	This Audit recommendation will be implemented during the Development stage of the Agresso Project. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.

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Accounts Receivable	Challenge and simplify the historic classifications for the debt types which dictate the recovery procedures for the numerous different areas of the Council so that a clear and consistent approach can be demonstrated in each instance.	SS	Medium	31-Aug-2011	This Audit recommendation will be implemented during the Development stage of the Agresso Project. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Accounts Receivable	Place responsibility for recovering Social Care debts due from other organisations (E.g. Essex County Council, South East Essex PCT) with the Income Team.	SS	Medium	30-Nov-2011	This Audit recommendation will be implemented during the Development stage of the Agresso Project as a corporate Debt Policy will be agreed. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Payroll	Update the list of Authorised Signatories to accurately reflect the current establishment.	SS	Medium	31-Jul-2011	An electronic authorised signatory list which would be part of the Agresso implementation	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Payroll	Obtain confirmation every quarter that the Authorised Signatory List remains accurate.	SS	Medium	31-Jul-2011	An electronic authorised signatory list which would be part of the Agresso implementation	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Payroll	Introduce a consistent method for undertaking regular (e.g. monthly) reconciliations between the Payroll system and Human Resources	SS	High	31-Aug-2011		Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Income	Simplify the process for reconciling the bank statement to the general ledger system.	SS	High	31-Aug-11	This Audit recommendation will be implemented during the Development stage of the Agresso Project. The expected 'go live' date of the new system is having to be revised and the due date for this Action will accordingly have to be amended to a date as yet to be determined.	Agresso implementation date	The risk associated with the recommendations is to be tolerated until Agresso is implemented. The Head of Finance and Resources has tasked named staff to ensure these issues are addressed by Agresso.
Income	Pass all cheques received via the post room directly to the Back Office for processing and banking. (Remind departments that hard copy cheques can be viewed via the EDRMS system).	SS	Medium	31-Dec-2011	Partially Implemented. The new process has yet to be introduced into some areas where there are operational issues to be overcome. The situation is being reviewed and is expected to be resolved by the due date.	Remains 31-12-11	Agreed.

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Income	Undertake monthly reconciliations of the bank statement to the General Ledger System. Require senior officers to check reconciliations for accuracy and evidence by signature or otherwise.	SS	High	31-Aug-2011	Progress towards implementing this recommendation is ongoing and it is expected to be completed by the due date.	30-Nov-11	Progress has been made with the recommendation. However, recommendation is not on course to be completed by due date as key member of staff is currently on sick leave. As a result of this there will be a backlog to clear upon return. A revised due date has been agreed.

High Priority Recommendations	3
Medium Priority Recommendations	10
Total Recommendations	13