

Recommendations have been categorised by control type:

Supervision - Staff and activities should be adequately supervised by someone who understands the process and will detect deviations from accepted practice.

Organisation - There should be a clear organisational structure and all staff should be aware of their roles and responsibilities.

Authorisation and approval - all transactions and decisions should be authorised by a nominated officer.

Physical - There should be suitable controls over access to offices, assets, controlled stationery and computer systems.

Management - Suitable financial and operational management information should be produced, and there should be active use of exception reports, critical review and management enquiry.

Arithmetical and accounting - There should be adequate checking and re-performing, reconciliations, effective costing and processing systems and accurate accounting records and use of control accounts.

Personnel - There should be controlled appointments and ongoing training and appraisals.

Segregation of duties - The functions of authorising, recording and custody/controlling should be undertaken by separate officers.

Points Key

1	Low risk recommendation
2	Medium risk recommendation
3	High risk recommendation

1. SUPERVISION RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
1.1	All supervisory checks should be evidenced by an authorising signature.	General Ledger 1112	SODC	1	
		Time Management 1011	SODC	2	
		Time Management 1011	VWHDC	2	
		Travel and Subsistence 1112	VWHDC	1	
		Leisure Centres 1011	VWHDC	3	
		Car Parks 1112	SODC	2	
		Payroll 1112	SODC	1	
		Payroll 1112	VWHDC	1	
				2	
		Waste Mgt & Recycling 1112	SODC	1	
		Waste Mgt & Recycling 1112	VWHDC	2	
		NNDR 1112	SODC	1	
		NNDR 1112	VWHDC	1	
		Establishment Listing 1112	SODC	1	
		Establishment Listing 1112	VWHDC	1	
		Election Payments 1112	VWHDC	1	
HR Pro and Annual Leave 1112	SODC	3			
HR Pro and Annual Leave 1112	VWHDC	3			
					29
1.2	Control sheets should be utilised to ensure all key process stages have been undertaken.	HR Grievance Procedure 1011	SODC	1	
		HR Grievance Procedure 1011	VWHDC	1	
		Licensing 1112	VWHDC	2	
		Creditor Payments 1112	SODC	1	
		Creditor Payments 1112	VWHDC	1	
		Election Payments 1112	SODC	2	
		NNDR 1112	SODC	1	
				2	
NNDR 1112	VWHDC	1			
					14
1.3	Random spot checks should be undertaken.	Car Parks 1112	SODC	2	
		Car Parks 1112	VWHDC	2	
		Verification of Pis 1112	SODC	1	
		Verification of Pis 1112	VWHDC	1	
					6
1.4					
1.5					
1.6					
1.7					
1.8					
1.9					
1.10					

2. ORGANISATION RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
2.1	Policies, procedures and guidance notes are not comprehensive, up to date and are not owned by a responsible officer.	Capital Accounting 1112	SODC	3 x 1	
				2	
				3	
		Capital Accounting 1112	VWHDC	1	
				2 x 2	
		Creditor Payments 1112	SODC	2 x 1	
				2 x 2	
		Creditor Payments 1112	VWHDC	2 x 2	
		Equalities and Diversity 1112	SODC	1 x 2	
				2	
Equalities and Diversity 1112	VWHDC	1 x 2			
General Ledger 1112	SODC	2 x 1			
General Ledger 1112	VWHDC	2 x 1			
		2			
Health and Safety 1011	SODC	1 x 2			
Health and Safety 1011	VWHDC	1 x 4			

Housing & Council Tax Benefits 1112	SODC	1
Housing & Council Tax Benefits 1112	VWHDC	2 x 1
HR Grievance Procedure 1011	VWHDC	1
HR Recruitment 1011	SODC	1
HR Recruitment 1011	VWHDC	2 x 2
HR Recruitment 1011	VWHDC	1
Payroll 1112	SODC	2 x 2
Payroll 1112	SODC	1
Payroll 1112	VWHDC	1
Sundry Debtors 1112	SODC	2
Sundry Debtors 1112	VWHDC	1
Time Management 1011	SODC	1
Travel and Subsistence 1112	SODC	2 x 3
Travel and Subsistence 1112	SODC	3 x 1
Travel and Subsistence 1112	VWHDC	2 x 2
Travel and Subsistence 1112	VWHDC	1
Treasury Management 1112	SODC	3 x 2
Treasury Management 1112	SODC	1
Treasury Management 1112	VWHDC	2 x 1
Cornerstone - BCP, DR and EP 1011	SODC	1 x 3
Car Loans 1011	VWHDC	2
Mortgage Administration 1011	VWHDC	2
Mortgage Administration 1011	VWHDC	1
Licensing 1112	SODC	2
Licensing 1112	SODC	3 x 1
Licensing 1112	VWHDC	4 x 2
Licensing 1112	VWHDC	1
Licensing 1112	VWHDC	3 x 2
Gifts and Hospitality 1112	SODC	1
Gifts and Hospitality 1112	VWHDC	1
Stationery System 1112	SODC	2
Leisure Centres 1011	SODC	1
Leisure Centres 1011	SODC	3
Leisure Centres 1011	VWHDC	1
Leisure Centres 1011	VWHDC	2 x 2
Ocella/Uniform ICT Procurement 1112	SODC	1
Facilities Management 1112	SODC	1
Facilities Management 1112	SODC	2
Building Control 1112	SODC	1
Building Control 1112	VWHDC	1
Building Control 1112	VWHDC	2
Planning Fees 1112	SODC	2 x 1
Planning Fees 1112	VWHDC	1
Brown Bins 1112	SODC	2
Brown Bins 1112	VWHDC	2
NNDR 1112	SODC	1
NNDR 1112	VWHDC	1
Verification of Pis 1112	SODC	1
Verification of Pis 1112	VWHDC	1
Groupwise Exchange 1112	SODC	2
Groupwise Exchange 1112	VWHDC	2
Emergency Planning 1112	SODC	2 x 1
Emergency Planning 1112	SODC	2
Emergency Planning 1112	VWHDC	2 x 1
Emergency Planning 1112	VWHDC	2
Election Payments 1112	SODC	2
Election Payments 1112	VWHDC	2
Waste Mgt & Recycling 1112	SODC	2
Waste Mgt & Recycling 1112	SODC	3
Waste Mgt & Recycling 1112	VWHDC	3

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2.2	Appropriate IT systems should be in place.	HR Pro and Annual Leave 1112	SODC	1	1
2.3	Effective communication of work instructions.	Licensing 1112	VWHDC	1	
		General Ledger 1112	VWHDC	2	
		Health and Safety 1011	SODC	3	
		Health and Safety 1011	VWHDC	3	
		ICT 1011	SODC	1	
		ICT 1011	VWHDC	1	
		Stray Dogs 1011	VWHDC	1	
		Gifts and Hospitality 1112	SODC	2	
		Gifts and Hospitality 1112	VWHDC	2	
		NNDR 1112	VWHDC	2	
		HR Pro and Annual Leave 1112	SODC	2	
		HR Pro and Annual Leave 1112	VWHDC	2	
		Capital Accounting 1112	SODC	1	
		Capital Accounting 1112	VWHDC	1	
		Emergency Planning 1112	SODC	1	
		Emergency Planning 1112	VWHDC	1	
		Emergency Planning 1112	VWHDC	2	
		Building Control 1112	SODC	1	

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2.4	All IT system functionality should be fully utilised.	Council Tax 1112	SODC	2	27
		Council Tax 1112	VWHDC	2	
		Sundry Debtors 1011	SODC	1	
		Licensing 1112	SODC	1	
		Licensing 1112	VWHDC	1	
		Stray Dogs 1011	VWHDC	1	
		Payroll 1112	SODC	2	
		Travel and Subsistence 1112	SODC	1	
		Travel and Subsistence 1112	VWHDC	1	
		HR Pro and Annual Leave 1112	SODC	1	
				2	
		HR Pro and Annual Leave 1112	VWHDC	1	
				2	
		Verification of Budget Savings 1112	SODC	1	
		Verification of Budget Savings 1112	VWHDC	1	
Waste Mgt & Recycling 1112	SODC	2			
Waste Mgt & Recycling 1112	VWHDC	1			
		2 x 2			
2.5	TOR should be in place for working groups.	Health and Safety 1011	SODC	1	2
		Health and Safety 1011	VWHDC	1	
2.6	Clear performance targets should be in place.	ICT 1011	SODC	2	17
		ICT 1011	VWHDC	2	
		Pest Control 1011	SODC	1	
		Grounds Maintenance 1112	VWHDC	1	
		Car Parks 1112	SODC	2 x 2	
		Car Parks 1112	VWHDC	2 x 2	
		Waste Mgt & Recycling 1112	SODC	2	
		Waste Mgt & Recycling 1112	VWHDC	1	
2.7	Adequate contracts/SLA should be in place for all partnership/supplier arrangements.	Payroll 1112	SODC	3	23
		Payroll 1112	VWHDC	3	
		Sundry Debtors 1112	SODC	1	
		Sundry Debtors 1112	VWHDC	1	
				2	
		Pest Control 1011	SODC	3 x 2	
		Brown Bins 1112	SODC	1	
		Brown Bins 1112	VWHDC	1	
		Equalities and Diversity 1112	SODC	1	
		Equalities and Diversity 1112	VWHDC	1	
		Treasury Management 1112	VWHDC	1	
Facilities Management 1112	SODC	1			
Facilities Management 1112	VWHDC	1			
2.8	Information should be accurate.	Capital Accounting 1112	VWHDC	1	3
		Housing & Council Tax Benefits 1112	SODC	1	
		Housing & Council Tax Benefits 1112	VWHDC	1	
2.9					
2.10					

3. AUTHORISATION AND APPROVAL RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
3.1	Payments should only be made if appropriate authorisation has been received.	Pro-active Anti-Fraud 1112	SODC	3	5
		Election Payments 1112	SODC	1	
		Election Payments 1112	VWHDC	1	
3.2	Write offs should be undertaken in a timely manner.	NNDR 1112	SODC	2	4
		NNDR 1112	VWHDC	2	
3.3	Access to IT systems should be appropriate and only be given once authorised by a relevant officer.	ICT 1011	SODC	1	9
		ICT 1011	VWHDC	1	
		Payroll 1112	VWHDC	2	
		Mortgage Administration 1011	VWHDC	3	
		General Ledger 1112	SODC	2	
3.4	Authorisation protocols should be built into IT systems to ensure only appropriate officers can undertake certain tasks.	ICT 1011	VWHDC	3	6
		Travel and Subsistence 1112	SODC	1	
		Travel and Subsistence 1112	VWHDC	2	
3.5	An authorised signatory listing should be maintained.	Payroll 1112	SODC	1	3
		Payroll 1112	VWHDC	1	
		Travel and Subsistence 1112	SODC	1	
3.6	Amendments to data should not be made without appropriate authorisation.	Pro-active Anti-Fraud 1112	SODC	3	6
		Pro-active Anti-Fraud 1112	VWHDC	3	
3.7					
3.8					
3.9					
3.10					

4. PHYSICAL RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
4.1	ICT back up arrangements should be adequate and tested on a regular basis.	ICT 1011	SODC	2	
		ICT 1011	VWHDC	2	
		Cornerstone - BCP, DR and EP 1011	SODC	1	
		Mortgage Administration 1011	VWHDC	3	
					13
4.2	Documentation should be filed appropriately.	Travel and Subsistence 1112	SODC	1	
		Travel and Subsistence 1112	VWHDC	1	
		Stationery System 1112	SODC	2	
		Stationery System 1112	VWHDC	2	
		Leader Project Assurance 1011	SODC	1	
		Facilities Management 1112	SODC	1 X 2	
		HR Pro and Annual Leave 1112	SODC	3	
		HR Pro and Annual Leave 1112	VWHDC	3	
		Verification of Pis 1112	SODC	1	
		Verification of Pis 1112	VWHDC	2 x 1	
		Groupwise Exchange 1112	SODC	3	
		Groupwise Exchange 1112	VWHDC	3	
		Payroll 1112	SODC	3 x 2	
		Payroll 1112	VWHDC	3 x 2	
					36
4.3	Financial stationary should be locked securely at all times.	Cash Office 1011	SODC	1	
					1
4.4	Inventory records should be held of all physical assets.	Cornerstone - BCP, DR and EP 1011	SODC	2	
		Facilities Management 1112	SODC	1	
		Waste Mgt & Recycling 1112	SODC	3	
		Waste Mgt & Recycling 1112	VWHDC	3	
					9
4.5	Adequate key controls should be in place.	Facilities Management 1112	SODC	2	2
4.6	Physical access rights should be terminated promptly once an employee leaves.	General Ledger 1112	SODC	2	2
4.7					
4.8					
4.9					
4.10					

5. MANAGEMENT RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
5.1	Management information should be reported appropriately.	Capital Accounting 1112	SODC	1	
		Equalities and Diversity 1112	SODC	2	
		Equalities and Diversity 1112	VWHDC	2	
		Travel and Subsistence 1112	SODC	1	
		Travel and Subsistence 1112	VWHDC	2 x 1	
		Travel and Subsistence 1112	VWHDC	2	
		Sundry Debtors 1112	SODC	1	
		Capital Accounting 1112	VWHDC	1	
		Gifts and Hospitality 1112	SODC	2	
		Gifts and Hospitality 1112	VWHDC	3	
					24
5.2	Comprehensive and accurate management information should be available.	Capital Accounting 1112	SODC	1	
		Health and Safety 1011	SODC	2 x 2	
		Health and Safety 1011	VWHDC	2	
		HR Recruitment 1011	VWHDC	1	
		ICT 1011	VWHDC	2	
		Leisure Centres 1011	SODC	2	
		Leader Project Assurance 1011	SODC	1	
		Grounds Maintenance 1112	SODC	1 x 2	
		Brown Bins 1112	SODC	2 x 2	
		Brown Bins 1112	VWHDC	2	
		Equalities & Diversity 1112	SODC	1	
		Equalities & Diversity 1112	VWHDC	2	
		Equalities & Diversity 1112	VWHDC	1 x 2	
		Equalities & Diversity 1112	VWHDC	2	
		NNDR 1112	SODC	2	
		Creditor Payments 1112	SODC	1	
		Creditor Payments 1112	VWHDC	1	
		Treasury Management 1112	SODC	1	
		Verification of Pis 1112	SODC	2 x 1	
Verification of Pis 1112	VWHDC	3 x 1			
Verification of Pis 1112	VWHDC	2			
Waste Mgt & Recycling 1112	SODC	2			
Waste Mgt & Recycling 1112	VWHDC	2			
					46
5.3	Base management information should be recorded to enable comparison and monitoring.	Waste Mgt & Recycling 1112	SODC	2	
		Waste Mgt & Recycling 1112	VWHDC	2	
		Verification of Pis 1112	SODC	1	
		Verification of Budget Savings 1112	SODC	1	
		Verification of Budget Savings 1112	VWHDC	1	
					8

5.4	Contractors should be monitored on a regular basis.	Health and Safety 1011	SODC	2	32
		Health and Safety 1011	VWHDC	2	
		Leisure Centres 1011	SODC	1	
				2	
				3	
		Leisure Centres 1011	VWHDC	1 x 3	
				3	
		Facilities Management 1112	SODC	2	
5.5	Regular monitoring meetings should be held to assess performance.	Grounds Maintenance 1112	SODC	3 x 2	21
		Grounds Maintenance 1112	VWHDC	2 x 1	
				3 x 2	
		Capital Accounting 1112	SODC	2	
		Capital Accounting 1112	VWHDC	2	
		Leader Project Assurance 1011	SODC	1	
		Facilities Management 1112	SODC	2	
		Facilities Management 1112	VWHDC	2	
Car Parks 1112	SODC	1			
Car Parks 1112	VWHDC	1			
Verification of Budget Savings 1112	SODC	2			
Verification of Budget Savings 1112	VWHDC	2			
Waste Mgt & Recycling 1112	SODC	1			
		2			
Waste Mgt & Recycling 1112	VWHDC	1			
		2			
5.6					
5.7					
5.8					
5.9					
5.10					

6. ARITHMETICAL AND ACCOUNTING RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
6.1	Effective budgetary control arrangements should be in place accurate budget setting.	Waste Mgt & Recycling	SODC	2	4
		Facilities Management 1112	SODC	2	
6.2	There should be regular reconciliation of information/data/items.	Creditor Payments 1112	SODC	1	57
				2	
		Creditor Payments 1112	VWHDC	1	
				2	
		General Ledger 1112	SODC	2 x 1	
				2	
		General Ledger 1112	VWHDC	2 x 2	
				3	
		Housing and Council Tax Benefits 1112	SODC	1	
		Housing and Council Tax Benefits 1112	VWHDC	1	
		Payroll 1112	SODC	3	
		Payroll 1112	VWHDC	2	
		Cash Office 1112	VWHDC	3	
		Waste Mgt & Recycling 1112	SODC	2	
		Waste Mgt & Recycling 1112	VWHDC	2	
		Brown Bins 1112	SODC	2	
		Brown Bins 1112	VWHDC	2	
Licensing 1112	SODC	2			
Licensing 1112	VWHDC	2			
Verification of Budget Savings	SODC	3			
Verification of Budget Savings	VWHDC	3			
Establishment Listing 1112	SODC	2 x 3			
Establishment Listing 1112	VWHDC	2 x 3			
6.3	There should be regular financial reconciliations.	General Ledger 1112	VWHDC	2	22
		Leisure Centres 1011	SODC	3	
		Mortgage Administration 1011	VWHDC	2 x 2	
		Car Parks 1112	SODC	2	
		Election Payments 1112	SODC	1	
				2	
		Election Payments 1112	VWHDC	2 x 2	
Building Control 1112	SODC	2			
Building Control 1112	VWHDC	2			
6.4	Data entry should be accurate.	Travel and Subsistence 1112	VWHDC	2	4
		Leisure Centres 1011	SODC	2	
6.5	Cases/claims/invoices should be processed in accordance with statutory and council policy timescales.	Sundry Debtors 1112	SODC	1	15
		HR Grievance Procedure 1011	SODC	1	
		HR Grievance Procedure 1011	VWHDC	1	
		Leader Project Assurance 1011	SODC	1 x 3	
				2	
		Licensing 1112	VWHDC	2	
Brown Bins 1112	SODC	1			
		2			
Brown Bins 1112	VWHDC	2			
6.6	Incorrectly paid monies should be recovered from officers/members.	Travel and Subsistence 1112	SODC	2	2

6.7	Charges should be reviewed on a regular basis to ensure costs are covered.	Pest Control 1011	SODC	3	12
		Grounds Maintenance 1112	VWHDC	1	
		Brown Bins 1112	SODC	2	
		Brown Bins 1112	VWHDC	2	
		Waste Mgt & Recycling	SODC	2	
6.8	Checks should be made to ensure that correct fees are charged.	Waste Mgt & Recycling	VWHDC	2	18
		Stray Dogs 1011	VWHDC	3	
		Facilities Management 1112	SODC	1	
		Facilities Management 1112	VWHDC	1	
		Travel and Subsistence 1112	SODC	1	
		Travel and Subsistence 1112	VWHDC	2 x 1	
		NNDR 1112	SODC	1	
NNDR 1112	VWHDC	1			
6.9	Adequate financial records should be maintained.	Pro-active Anti-fraud 1112	VWHDC	2 x 3	5
		Grounds Maintenance 1112	SODC	2	
		Facilities Management 1112	SODC	1	
		Election Payments 1112	SODC	1	
6.10	Financial procurement rules should be adhered to.	Election Payments 1112	VWHDC	1	1
		Sundry Debtors 1112	SODC	2	
		Grounds Maintenance 1112	SODC	1	

7. PERSONNEL RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
7.1	Training records should be up to date.	Health and Safety 1011	SODC	2	4
		Health and Safety 1011	VWHDC	2	
7.2	All officers/members should be trained in their role and corporate responsibilities.	Health and Safety 1011	SODC	1	31
		Health and Safety 1011	VWHDC	2 x 2	
		Health and Safety 1011	VWHDC	1	
		HR Recruitment 1011	VWHDC	2 X 3	
		Payroll 1112	SODC	1	
		Payroll 1112	VWHDC	2	
		Payroll 1112	VWHDC	1	
		Travel and Subsistence 1112	SODC	2	
		Travel and Subsistence 1112	VWHDC	2	
		HR Pro and Annual Leave 1112	SODC	1	
		HR Pro and Annual Leave 1112	VWHDC	1	
		Creditor Payments 1112	SODC	1	
		Treasury Management 1112	SODC	1	
		Treasury Management 1112	VWHDC	1	
Verification of Budget Savings 1112	SODC	1			
Verification of Budget Savings 1112	VWHDC	1			
Cash Office 1011	SODC	1			
7.3	Professional staff should be appropriately accredited.	Health and Safety 1011	SODC	1	2
		Health and Safety 1011	VWHDC	1	
7.4	Staffing levels should be subject to scrutiny prior to each recruitment round.	HR Recruitment 1011	SODC	2	6
		HR Recruitment 1011	VWHDC	2	
		Payroll 1011	SODC	2	
7.5	Job descriptions should be up to date.	ICT 1011	SODC	2	14
		ICT 1011	VWHDC	2	
		Facilities Management 1112	SODC	2	
		Grounds Maintenance 1112	SODC	1	
		Grounds Maintenance 1112	VWHDC	1	
		Sundry Debtors 1112	SODC	1	
		Sundry Debtors 1112	VWHDC	1	
		Waste Mgt & Recycling 1112	SODC	1	
		Waste Mgt & Recycling 1112	VWHDC	1	
				2	
7.6	Relevant employees should have up to date CRB checks.	Leisure Centres 1011	SODC	3	6
		Leisure Centres 1011	VWHDC	3	
7.7					
7.8					
7.9					
7.10					

8. SEGREGATION OF DUTIES RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
8.1	A second officer should be present during a cashing up process.	Leisure Centres 1011	SODC	3	11
		Leisure Centres 1011	VWHDC	3	
		Cash Office 1011	SODC	1	
		Facilities Management 1112	SODC	2	
		Cash Office 1011	VWHDC	2	
8.2	Two officers should be present when opening post where valuable items could be received.	Handling Postal Cash and Cheques 1011	VWHDC	3	3
8.3	Adequate segregation of duties should exist for the	Facilities Management 1112	SODC	2	2
8.4	Adequate segregation of duties should exist for purchases.	Facilities Management 1112	SODC	1	1
8.5					
8.6					
8.7					
8.8					
8.9					
8.10					