

RECOMMENDATION LOG

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 1213	SODC	1	24
		General Ledger 1213	VWHDC	1	
		Time Management 1011	SODC	2	
		Time Management 1011	VWHDC	2	
		Leisure Centres 1011	VWHDC	3	
		Car Parks 1112	SODC	2	
		Payroll 1213	SODC	1	
		Payroll 1213	VWHDC	1	
				2	
		NNDR 1213	SODC	2	
		Election Payments 1112	VWHDC	1	
1.2	Control sheets should be utilised to ensure all key process stages have been undertaken.	HR Grievance Procedure 1011	SODC	1	20
		HR Grievance Procedure 1011	VWHDC	1	
		Licensing 1112	VWHDC	2	
		Payroll 1213	SODC	2	
		Election Payments 1112	SODC	2	
		Mobile Home Parks 1213	SODC	1	
		Mobile Home Parks 1213	VWHDC	1	
		Wantage Civic Hall 1213	SODC	3	
		Wantage Civic Hall 1213	VWHDC	3	
		NNDR 1213	SODC	2	
		NNDR 1213	VWHDC	2	
1.3	Random spot checks should be undertaken.	Car Parks 1112	SODC	2	6
		Car Parks 1112	VWHDC	2	
		Mobile Home Parks 1213	SODC	1	
		Mobile Home Parks 1213	VWHDC	1	
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 1213	SODC	4 x 1 2	
		Capital Accounting 1213	VWHDC	3 x 1 2	
		Creditor Payments 1213	SODC	1	
		Creditor Payments 1213	VWHDC	1	
		Equalities and Diversity 1112	SODC	2 x 1	
		Equalities and Diversity 1112	VWHDC	2 x 1	
		General Ledger 1213	SODC	2 x 1	
		General Ledger 1213	VWHDC	2 x 1	
		Health and Safety 1011	SODC	2 x 1	
		Health and Safety 1011	VWHDC	4 x 1	
		Receipt of Income Arrangements 1213	SODC	2	
		Receipt of Income Arrangements 1213	VWHDC	2	
		HR Grievance Procedure 1011	VWHDC	1	
		HR Recruitment 1011	SODC	1 2 x 2	
		HR Recruitment 1011	VWHDC	1 2 x 2	
		Payroll 1213	SODC	2 x 2	
		Payroll 1213	VWHDC	2 x 2	
		Sundry Debtors 1112	SODC	1	
		Sundry Debtors 1112	VWHDC	1	
		Time Management 1011	SODC	2 x 3	
		Travel and Subsistence 1112	SODC	2	
		Travel and Subsistence 1112	VWHDC	2 x 2	
		Treasury Management 1213	SODC	1	
		Treasury Management 1213	VWHDC	2 x 1	
		Car Loans 1011	VWHDC	2	
		Mortgage Administration 1011	VWHDC	1 2	
		Licensing 1112	SODC	3 x 1 3 x 2	
		Licensing 1112	VWHDC	1 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 3	
		Leisure Centres 1011	VWHDC	1 2 x 2	
		Ocella/Uniform ICT Procurement 1112	SODC	1	
		Facilities Management 1112	SODC	1 2	
		Building Control 1112	SODC	1	
		Building Control 1112	VWHDC	1 2	
		Planning Fees 1112	SODC	2 x 1	
		Planning Fees 1112	VWHDC	1	
		NNDR 1213	SODC	1 2	
		NNDR 1213	VWHDC	1	
		Groupwise Exchange 1112	SODC	2	
		Groupwise Exchange 1112	VWHDC	2	
		Emergency Planning 1213	SODC	2 x 1	
		Emergency Planning 1213	VWHDC	2 x 1	
		Election Payments 1112	SODC	2	
		Election Payments 1112	VWHDC	2	
		Insurance 1213	SODC	1	
		Insurance 1213	VWHDC	1 2	
		Cornerstone 1213	SODC	3 x 1	
		Discretionary Grants 1213	VWHDC	2 x 3	
		Grounds Maintenance 1112	SODC	2	
		Grounds Maintenance 1112	VWHDC	2	
Information Governance 1213	SODC	3 x 1 2			
Information Governance 1213	VWHDC	3 x 1 2			
Data Protection 1213	SODC	5 x 1			
Data Protection 1213	VWHDC	5 x 1			
Mobile Home Parks 1213	SODC	2			
Mobile Home Parks 1213	VWHDC	2			
Budgetary Control 1213	SODC	2 x 1			
Budgetary Control 1213	VWHDC	1			

		Development Management 1213	SODC	1	
				2	
		Development Management 1213	VWHDC	1	
				2	
		Waste Mgt & Recycling 1112	SODC	3	
		Waste Mgt & Recycling 1112	VWHDC	3	184
2.3	Appropriate IT systems should be in place.	General Ledger 1213	SODC	1	
		General Ledger 1213	VWHDC	1	
		Health and Safety 1011	SODC	3	
		Health and Safety 1011	VWHDC	3	
		ICT 1011	SODC	1	
		Stray Dogs 1011	VWHDC	1	
		Gifts and Hospitality 1112	SODC	2	
		Gifts and Hospitality 1112	VWHDC	2	
		HR Pro and Annual Leave 1112	SODC	1	
				2	
		HR Pro and Annual Leave 1112	VWHDC	2	
		Building Control 1112	SODC	1	20
2.4	All IT system functionality should be fully utilised.	Council Tax 1213	SODC	2	
		Council Tax 1213	VWHDC	2	
		Sundry Debtors 1011	SODC	1	
		Licensing 1112	VWHDC	1	
		Stray Dogs 1011	VWHDC	1	
		Payroll 1213	SODC	2	
		Payroll 1213	VWHDC	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	
		Carbon Management 1213	SODC	1	
		Carbon Management 1213	VWHDC	1	
		Data Protection 1213	SODC	2	
		Data Protection 1213	VWHDC	2	
		Waste Mgt & Recycling 1112	VWHDC	2 x 2	29
2.5	TOR should be in place for working groups.	Health and Safety 1011	SODC	1	
		Health and Safety 1011	VWHDC	1	2
2.6	Clear performance targets should be in place.	ICT 1011	SODC	2	
		Pest Control 1011	SODC	1	
		Payroll 1213	SODC	2	
		Payroll 1213	VWHDC	2	
		Car Parks 1112	SODC	2 x 2	
		Car Parks 1112	VWHDC	2 x 2	15
2.7	Adequate contracts/SLA should be in place for all partnership/supplier arrangements.	Sundry Debtors 1112	SODC	1	
		Sundry Debtors 1112	VWHDC	1	
		Pest Control 1011		2	
			SODC	3 x 2	
		Brown Bins 1112	SODC	1	
		Brown Bins 1112	VWHDC	1	
		Equalities and Diversity 1112	VWHDC	1	
		Wantage Civic Hall 1213	VWHDC	3	
		Housing & Council Tax Benefits 1213	VWHDC	1	
		Council Tax 1213	SODC	1	
		Council Tax 1213	VWHDC	1	
		Facilities Management 1112	SODC	1	
		Facilities Management 1112	VWHDC	1	21
2.8	Information should be accurate.	Budgetary Control 1213	SODC	1	
		Housing & Council Tax Benefits 1213	SODC	1	
		Housing & Council Tax Benefits 1213	VWHDC	1	
		Payroll 1213	SODC	1	
		Payroll 1213	VWHDC	1	
		Discretionary Grants 1213	SODC	1	
		Discretionary Grants 1213	VWHDC	1	
		Cornerstone 1213	SODC	1	
		Mobile Home Parks 1213	SODC	2 x 1	
		NNDR 1213	SODC	1	
		NNDR 1213	VWHDC	1	
		Wantage Civic Hall 1213	VWHDC	2 x 2	
		Risk Management 1213	SODC	1	
		Risk Management 1213	VWHDC	1	18
2.9	Working structure should be fit for purpose.	Discretionary Grants 1213	VWHDC	3	
		Wantage Civic Hall 1213	VWHDC	2	
				3	8
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.	Creditor Payments 1213	SODC	1	8
		Payroll 1213	SODC	2 x 1	
		Payroll 1213	VWHDC	1	
		Wantage Civic Hall 1213	VWHDC	2	
3.2	Write offs should be undertaken in a timely manner.	NNDR 1213	SODC	2 x 1	8
		NNDR 1213	VWHDC	2 x 1	
		General Ledger 1213	SODC	2	
		General Ledger 1213	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	4
		Mortgage Administration 1011	VWHDC	3	
3.4	An authorised signatory listing should be maintained.	Travel and Subsistence 1112	SODC	1	1
3.6	Amendments to data should not be made without appropriate authorisation.	Pro-active Anti-Fraud 1112	SODC	3	12
		Pro-active Anti-Fraud 1112	VWHDC	3	
		General Ledger 1213	SODC	3	
		General Ledger 1213	VWHDC	3	
3.7					
3.8					
3.9					
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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	6
		Cornerstone 1213	SODC	1	
		Mortgage Administration 1011	VWHDC	3	
4.2	Documentation should be filed appropriately.	Travel and Subsistence 1112	VWHDC	1	41
		Stationery System 1112	SODC	2	
		Stationery System 1112	VWHDC	2	
		Leader Project Assurance 1011	SODC	1	
		Facilities Management 1112	SODC	2 x 1	
		HR Pro and Annual Leave 1112	SODC	3	
		HR Pro and Annual Leave 1112	VWHDC	3	
		Groupwise Exchange 1112	SODC	3	
		Groupwise Exchange 1112	VWHDC	3	
		Insurance 1213	VWHDC	2	
				3	
		Wantage Civic Hall 1213	VWHDC	1	
		Payroll 1213	SODC	4 x 2	
Payroll 1213	VWHDC	1			
		3 x 2			
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.	Facilities Management 1112	SODC	1	7
		Waste Mgt & Recycling 1112	SODC	3	
		Waste Mgt & Recycling 1112	VWHDC	3	
4.5	Adequate key controls should be in place.	Wantage Civic Hall 1213	VWHDC	2	7
		Facilities Management 1112	SODC	3	
4.6	Physical access rights should be terminated promptly once an employee leaves.	General Ledger 1213	SODC	2 x 1	4
		General Ledger 1213	VWHDC	2 x 1	
4.7	Physical items moved between sites and between the council and contractors should be adequately tracked.	Payroll 1213	SODC	1	4
			VWHDC	1	
		Pro-Active Anti-Fraud 1213	SODC	2	
		Pro-Active Anti-Fraud 1213	VWHDC	2	
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5. MANAGEMENT RECOMMENDATIONS

No	Recommendation Type	Audit Identified In	Council	Points	Recommendation Point Total
5.1	Management information should be reported appropriately.	Capital Accounting 1213	SODC	2 x 1	30
		Equalities and Diversity 1112	SODC	2	
		Equalities and Diversity 1112	VWHDC	2	
		Travel and Subsistence 1112	SODC	2	
		Travel and Subsistence 1112	VWHDC	2	
		Sundry Debtors 1112	SODC	1	
		Gifts and Hospitality 1112	SODC	2	
				3	
		Gifts and Hospitality 1112	VWHDC	2	
				3	
		Insurance 1112	VWHDC	2	
		Carbon Management 1213	SODC	2	
Wantage Civic Hall 1213	VWHDC	2			
		3			
5.2	Comprehensive and accurate management information should be available.	Capital Accounting 1213	SODC	1	39
		Health and Safety 1011	SODC	2 x 2	
		Health and Safety 1011	VWHDC	2	
		HR Recruitment 1011	VWHDC	1	
		Leisure Centres 1011	SODC	2	
		Leader Project Assurance 1011	SODC	1	
		Grounds Maintenance 1112	SODC	1 x 2	
		Brown Bins 1112	SODC	2	
		Brown Bins 1112	VWHDC	2	
		Equalities & Diversity 1112	SODC	1	
		Equalities & Diversity 1112	VWHDC	1	
		Verification of Pls 1213	SODC	1	
		Verification of Pls 1213	VWHDC	1	
		Carbon Management 1213	SODC	3 x 1	
				2	
		Carbon Management 1213	VWHDC	3 x 1	
				2	
Budgetary Control 1213	SODC	1			
Budgetary Control 1213	VWHDC	1			
Mobile Home Parks 1213	SODC	1			
Mobile Home Parks 1213	VWHDC	1			
5.3	Base management information should be recorded to enable comparison and monitoring.	Waste Mgt & Recycling 1112	SODC	2	6
		Waste Mgt & Recycling 1112	VWHDC	2	
		Verification of Budget Savings 1112	SODC	1	
		Verification of Budget Savings 1112	VWHDC	1	
5.4	Contractors should be monitored on a regular basis.	Health and Safety 1011	SODC	2	30
		Health and Safety 1011	VWHDC	2	
		Leisure Centres 1011	SODC	1	
				2	
				3	
		Leisure Centres 1011	VWHDC	3 x 1	
				3	
		Facilities Management 1112	SODC	2	
		Cornerstone 1213	SODC	1	
Grounds Maintenance 1112	SODC	1			
		2 x 2			
Grounds Maintenance 1112	VWHDC	2 x 1			
		2 x 2			
5.5	Regular monitoring meetings should be held to assess performance.	Capital Accounting 1213	SODC	2	23
		Capital Accounting 1213	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	
		Mobile Home Parks 1213	SODC	2	
		Mobile Home Parks 1213	VWHDC	2	
		Waste Mgt & Recycling 1112	SODC	2	
Waste Mgt & Recycling 1112	VWHDC	2			
5.6					
5.7					
5.8					
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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 1213	SODC	2 x 1 2	49
		Creditor Payments 1213	VWHDC	2 x 1 2	
		General Ledger 1213	SODC	1	
		General Ledger 1213	VWHDC	3 x 1	
		Council Tax 1213	SODC	2 x 2	
		Council Tax 1213	VWHDC	2 x 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	
		Discretionary Grants 1213	SODC	1	
		Wantage Civic Hall 1213	VWHDC	2	
		Capital Mgt and Accounting 1213	SODC	2	
		Capital Mgt and Accounting 1213	VWHDC	2	
Verification of Budget Savings 1112	SODC	3			
Verification of Budget Savings 1112	VWHDC	3			
6.3	There should be regular financial reconciliations.	General Ledger 1213	VWHDC	1	39
		General Ledger 1213	SODC	1	
		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	
		Payroll 1213	SODC	2	
		Payroll 1213	VWHDC	2	
		Mobile Home Parks 1213	SODC	2	
		Mobile Home Parks 1213	VWHDC	2	
		Treasury Management 1213	SODC	1	
		Wantage Civic Hall 1213	VWHDC	2 x 2	
		Receipt of Income Arr. 1213	SODC	2	
		Receipt of Income Arr. 1213	VWHDC	2	
Building Control 1112	SODC	2			
Building Control 1112	VWHDC	2			
6.4	Data entry should be accurate.	Travel and Subsistence 1112	VWHDC	2	5
		Payroll 1213	SODC	1	
		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	12
		HR Grievance Procedure 1011	SODC	1	
		HR Grievance Procedure 1011	VWHDC	1	
		Leader Project Assurance 1011	SODC	3 x 1 2	
		Housing & Council Tax Bens. 1213	SODC	1	
		Housing & Council Tax Bens. 1213	VWHDC	1	
Licensing 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	7
		Mobile Home Parks 1213	VWHDC	2	
		Waste Mgt & Recycling 1112	VWHDC	2	
6.8	Checks should be made to ensure that correct fees are charged.	Stray Dogs 1011	VWHDC	3	7
		Facilities Management 1112	SODC	1	
		Facilities Management 1112	VWHDC	1	
		Mobile Home Parks 1213	SODC	1	
		Mobile Home Parks 1213	VWHDC	1	
6.9	Adequate financial records should be maintained.	Facilities Management 1112	SODC	1	11
		Election Payments 1112	SODC	1	
		Election Payments 1112	VWHDC	1	
		Creditor Payments 1213	SODC	2 x 1	
		Creditor Payments 1213	VWHDC	2 x 1	
		Mobile Home Parks 1213	SODC	1	
		Mobile Home Parks 1213	VWHDC	1	
Sundry Debtors 1112	SODC	2			
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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	38
				2 x 2	
		Health and Safety 1011	VWHDC	1	
				2 X 3	
		HR Recruitment 1011	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	
		Treasury Management 1213	SODC	1	
		Verification of Budget Savings 1112	SODC	1	
		Verification of Budget Savings 1112	VWHDC	1	
		Risk Management 1213	SODC	2 x 2	
		Risk Management 1213	VWHDC	1	
				2 x 2	
		1			
		1			
		1			
		1			
		2			
		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	4
		HR Recruitment 1011	VWHDC	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	10
		Leisure Centres 1011	VWHDC	3	
		Benefit Fraud 1213	SODC	2	
		Benefit Fraud 1213	VWHDC	2	
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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	
		Cash Office 1011	VWHDC	2	
		Facilities Management 1112	SODC	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 processing of invoices.	Facilities Management 1112	SODC	2	2
8.4	Adequate segregation of duties should exist for purchases.	Facilities Management 1112	SODC	1	1