

## ANNEX 2

### OUTCOMES OF HIGH PRIORITY RECOMMENDATIONS MADE IN AUDIT REPORTS FOR 2006/07

Report No.	Report Topic	Recommendation	Outcome	Comments/Target Date
07– 2006/07	Child Safety Equipment	Ensure that every applicant authorises the application form regarding home safety equipment.	Agreed	Senior Officer will check that the application form is signed before authorising order for equipment 23 May 2006
08– 2006/07	Physical & Environmental Controls	Ensure that Contract Procedure Rules are followed where contracts exceed the threshold of £30,000.	Agreed	N/A - Two separate contracts were amalgamated after quotes were sought and awarded to a single company.
08– 2006/07	Physical & Environmental Controls	Ensure that there is a signed contract in place before the start date of the contract.	Agreed	ASAP
10– 2006/07	Finance Post Opening	All files containing personal data should be locked away whilst office is unmanned	Agreed	With immediate effect
13– 2006/07	Travel Claims	All Chief Officers to ensure that there is a procedure in place to regularly check the insurance certificates of all officers using their vehicle for business use	Agreed	Agreed that managers will raise at Service Level Team Meetings
13– 2006/07	Travel Claims	No officer is to be allowed to undertake a journey unless his/her Service is certain that the vehicle is correctly insured	Agreed	Agreed that managers will raise at Service Level Team Meetings
15– 2006/07	Larkfield Leisure Centre	Ensure that all contractors/ subcontractors/ contracts of hire submit the appropriate signed contract with the Centre and prove that they have the relevant and up to date public liability insurance in place.	Agreed	Control sheets set up in contract files from 1 April 2007.
16– 2006/07	Subsidy Claim	The remaining queries on case 533932 should be looked at and resolved	Agreed	5.2.07
16– 2006/07	Subsidy Claim	The missing files need to be traced	Agreed	5.2.07
16– 2006/07	Subsidy Claim	The case that could not be agreed to the overpayment adjustments, 00048049, needs to be resolved as soon as possible.	Agreed	5.2.07
16– 2006/07	Subsidy Claim	The three cases outstanding, 512008,00406723 and 531493 need to be resolved as soon as possible.	Agreed	5.2.07

19– 2006/07	Angel Centre	Ensure that the contract with xx is signed as soon as possible.	Agreed	Anticipated signing at contract meeting of 10.11.2006
19– 2006/07	Angel Centre	Ensure that the contract sums due from xxx are increased to reflect the yearly price review and ensure that a debtor account is raised regarding the backdated increase to 1 <sup>st</sup> May 2006.	Agreed	Financial Services advised of RPI in May to applied to backdated account. Energy increases agreed at last contract meeting to be implemented in November
23– 2006/07	Concessionary Fares	The Faredeal System access and security must be updated to delete the retired person, add the deputy and delete/amend the password that was in general use.	Agreed	Implemented immediately
23– 2006/07	Concessionary Fares	To comply with the Data Protection Act any information that is no longer required should be deleted from the system. It need only be kept for audit purposes for the current year and the previous two years.	Agreed	31.12.06
23– 2006/07	Concessionary Fares	Reintroduce the 100% check of the voucher numbers on the monthly rail voucher invoices to those that are issued when processing them for payment.	Agreed	Implemented immediately
24– 2006/07	Play Leadership	Examine the insurance documents to ensure that they have the appropriate cover, are up to date and a copy has been issued to the Insurance Officer.	Agreed	Check sheet to be introduced from May 2007
26– 2006/07	Tonbridge Pool	Ensure that the issue of crazy golf scorecards is reconciled to the takings on a daily basis.	Agreed	Included in induction process from 1.4.2007
26– 2006/07	Tonbridge Pool	Ensure that the issue of tickets for the use of the bouncy castle is reconciled to the takings on a daily basis.	Agreed	Included in induction process from 1.4.2007
27– 2006/07	Cash Kiosks	Investigate the variance regarding the Tonbridge Castle kiosk of £32.23.	Agreed	Variance found and daily/weekly reconciliations introduced from November 2006
27– 2006/07	Cash Kiosks	Ensure that the variance of £214.00 relating to a card payment at the Tonbridge Castle kiosk is investigated and corrected accordingly.	Agreed	Variance found and daily/weekly reconciliations introduced from November

27– 2006/07	Cash Kiosks	Ensure that reconciliations are completed on a daily basis for the initial three months and then weekly for each cash kiosk.	Agreed	Variance found and daily/weekly reconciliations introduced from November
27– 2006/07	Cash Kiosks	Ensure that a risk assessment is carried regarding both of the cash kiosks and a risk register completed.	Agreed	Planned February/ March 2007
30 – 2006/07	Poult Wood	Ensure that tickets issued in error are always returned to leisure Services with the daily income returns.	Agreed	Implemented from January 2007
32 – 2006/07	Main Accounting System	Ensure that the reconciliation of the SLS to the NML is completed at least monthly.	Agreed	Immediate effect
32 – 2006/07	Main Accounting System	Ensure that the number one account reconciliations are brought up to date and future reconciliations are completed on a regular basis.	Agreed	Team set up to review procedure and produce up to date reconciliations
33 – 2006/07	Payroll	As soon as practical, the security and access features of the system should be updated to ensure the integrity and security of the system.	Agreed	April 2007
34 – 2006/07	Angel Centre Cash Loss	Cash must not be left unattended and at the very least placed temporarily in a locked receptacle or put straight into the safe.	Agreed	Duty Managers were reminded of procedures immediately
34 – 2006/07	Angel Centre Cash Loss	The procedures must be complied with otherwise the internal controls are weakened and are open to abuse.	Agreed	Duty Managers were reminded of procedures immediately
36 – 2006/07	Development Control	The risks associated with 106 agreements should be listed on the Risk Register.	Agreed	May 2007
37 – 2006/07	Creditors	Ensure that the dispatch records on the statement of pre-signed cheques issues and usage agrees with the pre-signed cheque dispatch record.	Agreed	To be re-designed from March 2007
39 – 2006/07	VAT	The Golf Professional must provide a VAT registration number on any invoices submitted	Agreed	Instruction issued by Exchequer Services March 2007

		for payment.		
39 – 2006/07	VAT	Exchequer staff must ensure that any invoices received without the VAT registration number must be queried and returned to the Service.	Agreed	Instruction issued by Exchequer Services March 2007
39 – 2006/07	VAT	As mentioned in previous audits it is important that Services are reminded of the need to inform the Exchequer Services Manager of any schemes or projects with VAT implications before they proceed and this should be conveyed to all staff	Agreed	Chief Accountant raised by Accountancy Team Meetings
40 – 2006/07	DIPS	Produce a policy regarding the retention periods of scanned documents.	Agreed	Scanned documents will be retained for 3 months
40 – 2006/07	DIPS	Following the introduction of the above policy all scanned documents should be held with 'box it' rather than storing them in the garages for the agreed period.	NOT Agreed	Due to cost alternative arrangement being considered
40 – 2006/07	DIPS	Ensure that all documents/files are held in lockable cabinets.	Agreed	Immediate effect
40 – 2006/07	DIPS	Complete a risk register relating to IDOX.	Agreed	By September 2007
42 – 2006/07	Insurances	For data protection purposes the claims file should be locked away.	Agreed	Implemented immediately
44 – 2006/07	Benefits Application Form Accuracy	An improvement in the application of the controls regarding ID is required.	Agreed	New template has been set up
44 – 2006/07	Benefits Application Form Accuracy	All drawers/cabinets containing benefit files should be locked for security and data protection purposes.	Agreed	Implemented immediately
45 – 2006/07	Building Control	Ensure that IT Services amend the Building Control completed inspections report to include the invoice date, this should then be run on a regular basis.	Agreed	By June 2007
46 – 2006/07	Benefit Fraud Investigation	The Managing Investigation Procedures should be reviewed and it should be decided if the	Agreed	To be re-instated from June 2007

		required number of checks is still appropriate and if so ensure that these are carried out.		
46 – 2006/07	Benefit Fraud Investigation	The initial sifting of HBMS referrals should be completed within the two-month time limit set out in the Performance Standards.	Agreed	Backlog now cleared
46 – 2006/07	Benefit Fraud Investigation	The Principal Benefits Officer should ensure that the backlog of fraud files awaiting work to be done on them is cleared and ensure that these are dealt with promptly in the future.	Agreed	Backlog now cleared
46 – 2006/07	Benefit Fraud Investigation	The Principal Benefits Officer should ensure that the backlog of NFI referrals is cleared and ensure that these are dealt with promptly in the future.	Agreed	Currently being worked on
46 – 2006/07	Benefit Fraud Investigation	The Principal Benefits Officer should introduce a system to control the location of files such as a notebook entry on iWorld.	Agreed	Implemented immediately
46 – 2006/07	Benefit Fraud Investigation	The Principal Benefits Officer should report to Audit Committee on the suspected quantity of missing files and the steps that have been taken to trace them.	Agreed	Missing files have been reduced to 6 files