

OVERDUE RECOMMENDATIONS REPORT 10 JUNE 2008

Revised Target Date	Business Unit	Name	Recommendation Desc	Priority	Completion Responsibility	Management Comment	Updated Management Response
12+ MONTHS OVERDUE							
31/03/2007	03.43 - Corporate Resources/Financial Services	054.1/2007 - Fixed Asset Register - Audit for 2007	All relevant fixed assets owned by the Council should be included in the Balance Sheet	Medium	Andrew Small, Accountancy Manager	Andrew Small - Having reviewed the information obtained as part of the audit we remain satisfied that all assets are disclosed on the Balance Sheet which need to be. Tony Skeggs will devise a one-page form for Heads of Service (HoS) to complete for the assets under their control including acquisitions and disposals during the year. This information will be the certification from the HoS/Managers which supports the Balance Sheet information and values.	
31/03/2007	03.43 - Corporate Resources/Financial Services	054.1/2007 - Fixed Asset Register - Audit for 2007	The Balance Sheet entries should be supported by asset registers	Medium	Andrew Small, Accountancy Manager	Andrew Small – As this depends on the update and review of financial regulations this is unlikely to take place before financial accounts for 07/08. Tony Skeggs will devise a one-page form for certain Heads of Service (HoS) to complete for the assets under their control including acquisitions and disposals during the year. This information will be the certification from the HoS/Managers which supports the Balance Sheet information and values.	
31/05/2007	03.43 - Corporate Resources/Financial Services	054.1/2007 - Fixed Asset Register - Audit for 2007	Financial Procedure Rules should contain Asset Management guidance	Medium	Andrew Small, Accountancy Manager	The Financial Regulations are due for a formal 5 year review and the section relating to Asset Management will be updated as part of this exercise.	

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6-9 MONTHS OVERDUE							
30/09/2007	03.43 - Corporate Resources/Financial Services	060.1/2007.bf - Creditors - Audit for 2007	Redundant accounts are routinely archived	Medium	Steve Mason & Mick Hall	<p>Written by Mick Hall & Approved by Andrew Small.</p> <p>There is a process for archiving accounts in APTOS but this relies on a review of possible candidates by the Payments Section to mark accounts for 'deletion or discontinue use' prior to the systems administrator implementing the archive process.</p> <p>No other Company / Organisation using APTOS has to my knowledge used this feature so it would require testing to verify results before use on the Live APTOS DAtabase.</p> <p>Having Said that, we have included in our work plan a task to test archiving as part of a process for 'tidying up' both Purchase Ledger and Sales Ledger Accounts.</p> <p>Proposed Target dates:</p> <ul style="list-style-type: none"> * Agree timetable for review of Purchase Ledger Accounts - System Manager and Payments by 31st August 2007. * Test Archive procedure by 30th September 2007 * Implement a phased review and archiving process during 2008. * Design a procedure for regular reviews and archives from 1st January 2009 	

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3-6 MONTHS OVERDUE							
31/01/2008	01.26 - Corporate/Value For Money	026.1/2008 - Charging Policy - Audit for 2008	Charging Policy needs to be updated and communicated	Medium	Peter Watson, Head of Finance	Charging Policy to be updated and communicated to relevant management. Expanded guidance to be given on costing and a description of current charging legislation. Costing of fees and charges to be facilitated by the use of a template, to be completed by manager in consultation with the relevant Accountant. Copies of completed templates to be held by Accountancy.	
31/01/2008	01.26 - Corporate/Value For Money	026.1/2008 - Charging Policy - Audit for 2008	Mechanism by which annual charging review is undertaken	Medium	Peter Watson, Head of Finance	Heads of Service are to be provided with a checklist on how the review of charges is to be undertaken and evidenced.	
31/01/2008	01.26 - Corporate/Value For Money	026.1/2008 - Charging Policy - Audit for 2008	Mechanism is needed to verify compliance with the Charging Policy	Medium	Peter Watson, Head of Finance	Compliance mechanism to be achieved through budget-setting and service planning process. Costing out charges should increase Managers understanding of their budget position. Completion of the templates in consultation with their accountant should ensure Charging Policy is complied with. Policy and Planning to be consulted to ensure that the template for Service Planning will enable Services to evidence how they have complied with the Charging Policy.	
31/01/2008	03.44 - Corporate Resources/IT Services	072.1/2008 - Disposal of IT Assets - Audit for 2008	IT need to be systematic in maintaining E-mail and financial records of batches of equipment sent for disposal	Medium	Jon Mackenzie, Computer Services Manager	We will determine with Records Management the best procedure for storing the electronic and paper documents involved in the disposal. Process determined by end of December 07	

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31/01/2008	03.44 - Corporate Resources/IT Services	072.1/2008 - Disposal of IT Assets - Audit for 2008	Review of the spreadsheet of equipment to be sent to "End of the Line"	Medium	Jon Mackenzie, Computer Services Manager	The CSM will confirm via email to the TSO that the list of items to be disposed of is correct. This email will be stored as part of the records management process to be determined in point 2.	
29/02/2008	03.44 - Corporate Resources/IT Services	072.1/2008 - Disposal of IT Assets - Audit for 2008	In the absence of a corporate approach to WEEE IT, AVDC need to make sure they are compliant	Medium	Jon Mackenzie, Computer Services Manager	We agree that there should be a procedure for components as well as full PC's. We will determine if current supplier will accept components or find a "merchant" that will dispose of them on our behalf. (Ideally a "bin" that is picked up once a week/month) We will determine the process by end of Jan 08	