

Executive summary		SODC			VWHDC			Joint		
Service Area	Head of Service	Total Number of Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Recs	Number of Overdue Recs	% of Overdue Recs
Corporate Strategy	Clare Kingston (Head of Corporate Strategy)	7	1	14%	8	0	0%	15	1	7%
Development and Housing	Vacant Post (Head of Development and Housing)	2	0	0%	2	0	0%	4	0	0%
Economy, Leisure and Property	Chris Tyson (Head of Economy, Leisure And Property)	2	2	100%	19	2	11%	21	4	19%
Finance	William Jacobs (Head of Finance)	37	12	32%	31	9	29%	68	21	31%
HR, IT and Technical Services	Andrew Down (Head of HR, IT & Technical Services)	35	11	31%	37	11	30%	72	22	31%
Legal and Democratic	Margaret Reed (Head of Legal and Democratic Services)	20	2	10%	16	2	13%	36	4	11%
Planning	Adrian Duffield (Head of Planning)	5	3	60%	5	3	60%	10	6	60%
Total recommendations Q2 2015/16		108	31		118	27		226	58	

SODC Summary of overdue recommendations

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
3	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	3. Starters	All starter processes should comply with the council's agreed policies and procedures i.e. a) Two references must be received for all starters and filed within the personnel records. b) All references received must show sufficient independence from the staff members conducting the interview. c) All new starters who joined via agency employment or contract actual work need to have the council's standard documentation requested and filed in their personnel records.	Medium	08/01/2015				
4	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	4. Payroll Checks - Overtime	Capita need to ensure that all amendments or new entries made in the payroll system show adequate separation of duties.	Medium	08/01/2015				
5	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	5. Changes in remuneration policies	The head of human resources needs to inform the head of finance of any changes made that affect the remuneration of pay as stated in the council's constitution.	Low	08/01/2015				
6	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	6. Standard Overtime Form	a) Line managers should always adequately check and authorise overtime claims that have been submitted on the appropriate overtime form prior to being sent to Capita for processing, to ensure that claim totals are valid and completed correctly. b) Human resources team should engage with line managers to ensure they understand the correct process of authorising forms and the appropriate overtime form to be used.	Medium	31/01/2015				
7	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	7. Payment for Breaks	The formulas for calculating pay for employees should be reviewed and a consistent approach considered which should be suitably agreed and documented in accordance with European Working Time Regulations. Otherwise the working time directive formula should be used and applied consistently. All council's standard overtime forms and timesheets must allow for employees to record any breaks taken to ensure that they are correctly indicated prior to the authorisation being given to Capita for payment processing.	High	31/01/2015				

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
8	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	8. Payroll reconciliation - reversal report	A recovery of the planning team overpayment identified must be put in place through the human resources team. A reminder should be sent out to all managers on the importance of sending human resources accurate and timely information in regards to temporary changes in the contracts. Human resources to reinforce the need for more thorough checks within service teams on the monthly establishment lists sent for confirmation of posts to ensure that errors are identified and rectified as soon as possible.	High	31/03/2015				
21	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	1. Contract monitoring guidance	The performance review of contractors, guidance should be reviewed & updated.	Low	31/10/2014	Agreed revised date with Phillip Hinton-Smith during audit follow up - update added by Sandy Bayley			31/07/2015
23	Petty Cash	2014/2015	Chris Tyson (Head of Economy, Leisure And Property)		4. Storage of claims/receipts - Cornerstone	Records of individual claims and the supporting receipts should be included with the voucher requesting top up of the float balance so that they are captured as an image within the Agresso system. Consider developing: a) A disaster recovery policy (including an organisational chart). b) Guidance for the adding of new databases (including backup arrangements).	Low	08/01/2015	The last replenishment request was made in February 2015 and did not have a receipt attached. The officer submitting the requests is now aware of the new process to follow and will implement this from the next replenishment request when it is needed. NP Update	21/07/2015	Not Implemented	21/07/2015
27	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Turner (Procurement Officer)	1. Policies and procedures		Low	31/03/2014	This is currently being reviewed.	14/08/2014	Not Implemented	31/12/2014
29	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Turner (Procurement Officer)	5. Contract terms	Incorporate a section on disaster recovery testing and reporting in the legal template for council contracts with contractors with which the council has an ongoing relationship (i.e. frequent and recurring work).	Medium	31/03/2013	The performance, projects and customer services manager left his post in February 2014 and progress with the review of procurement documents have not been done. This has been flagged up with contract and procurement manager (Oxford City Council) for inclusion in the review of procurement templates.	14/08/2014	Not Implemented	31/03/2015
31	S106, Commuted Sums, CIL	2014/2015	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	4. Internet and intranet register	When expenditure is recorded within Ocella, this should also be made available within the intranet and internet listings.	Low	31/05/2015				
32	S106, Commuted Sums and CIL	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	7. Reconciliations	A regular reconciliation of agreements recorded within Ocella should be undertaken with general ledger transactions to ensure income is accurately recorded.	Medium	30/04/2015				
33	S106, Commuted Sums and CIL	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	8. Reporting	A formal reporting mechanism should be agreed and implemented to regularly report on agreements to include income, expenditure and future amounts due. This should be circulated to all interested parties.	Medium	31/01/2015				
39	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	6. Contractor testing	Obtain annual assurances from third party contractors with which there are ongoing relationships (e.g. frequent and/or recurring work) on outcomes of business continuity testing.	Medium	31/03/2014				

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
42	Health and Safety	2013/2014	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3. Fire warden training	All fire wardens should be appropriately trained.	High	31/03/2014	Confirmed by the Shared Health and Safety Adviser that this is on hold as the fire evacuation procedure is being reviewed at Abbey House due to the impending occupation of the building by OCC and Citizens Advice Bureau. The fire evacuation procedures will then be reviewed at Crowmarsh offices. The plan is to dispense with roll calls, divide the buildings into zones and train fire wardens to do building sweeps of their zones.	09/04/2014	Not Implemented	31/03/2015
52	Lone Working and Officer Security	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Lone working training	All lone working officers should be offered lone working training.	Medium	30/09/2014	As above, the Shared HR Business Support manager confirmed that a Health & Safety training provider had been contracted to conduct lone working training in early 2014 with all relevant staff having had their training by 31st March 2014.	13/12/2013	Ongoing (Date of implementation not yet passed)	30/09/2014
53	Post Room	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Procedures	c) Comprehensive and up to date procedures should be in place covering the processing of incoming and outgoing post within HR.	Low	30/09/2013	c) Not implemented due to the closure of the Vale office. Comprehensive and up to date procedures should be in place covering the processing of incoming and outgoing post within HR will now be produced.	04/06/2014	N/A	30/06/2014
57	RIPA	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1. RIPA policy and procedure	The RIPA policy and procedure should be updated to reflect current legislation and consideration should be given to including: - a) A requirement for members' review of RIPA activities and approval of the policy as per the revised code of practice. b) Reference to the use of the NAFN. and, c) Making the document available on the council's intranet.	Low	30/04/2014	Revised guidance is due on local authority's use of RIPA so the update of the policy has been delayed in order to incorporate the expected revisions. In the meantime an explanation will be added to the current policy to explain that an update is due and that RIPA can only be used for particular offences and court approval is required.	24/04/2014	Ongoing (Date of implementation not yet passed)	31/12/2014
65	Community Loans Scheme	2013/2014	William Jacobs (Head Of Finance)	Simon Hewings (Accountancy Manager (Revenue))	2. Roles and responsibilities	(a) Document the end to end process (including roles and responsibilities) for the administration and approval of loans. (b) If there is a possibility of the 12 week turnaround time not being met in the processing of applications received, there should be a reassignment of roles and responsibility for: a) monitoring loan repayments b) reconciling general ledger records to loan agreements.	Medium	30/09/2013	Confirmed with the Head of Finance that there has only been one application to date and it was his opinion that at the present there is no need to update the procedure notes. Should applications increase consideration will be given to review the procedure notes. As at 12 January 2015 no further applications have been received. As at 10 June 2015 no further applications have been received.	11/06/2015	Not Implemented	31/12/2014
126	Creditor Payments	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Duplicate invoices	Capita should reject duplicate invoices and not register them within the Agresso system. Suppliers should be contacted to establish why the duplicate has been received.	Medium	30/03/2015				
128	Housing Benefit & Council Tax Reduction Scheme	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Reconciliation	A system should be introduced to regularly reconcile all write off transactions.	Low	31/05/2015				
135	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	6. Reconciliation of income	A reconciliation should be undertaken on a regular basis to match income coded within Agresso with that recorded in Ocella.	Low	01/09/2015				

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
142	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Arrears - accounts pre-2006	All accounts in arrears should be reviewed and actions taken to ensure they are all progressed to the appropriate debt stages in a timely manner.	Low	31/05/2015				
143	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Inspection records - restated	a) Inspection visit details should be recorded within the electronic document management system in a timely manner. b) Documents with a pending expiry date outside of the current inspection scheduled should be reviewed and appropriate action taken in a timely manner. c) Properties requiring an initial visit upon first becoming empty should be visited within one month. d) All relief application forms should be captured into the electronic document management system.	Medium	31/05/2015				
146	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Monitoring of payments - Capita	Capita must ensure that all payment arrangements that have not been adhered to are reported to the council on a regular basis.	Low	10/04/2015				
147	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Write off/ons for small balance	Small balances should be reviewed on a regular basis and written off/on accordingly.	Low	30/06/2015				
152	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Discounts and Exemptions	Annual reviews for properties with discounts and exemptions awarded should be performed to ensure they are still valid.	Low	01/09/2015				
153	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Suspense Account	Consideration should be given to reviewing the items in the suspense account that originated from the previous system and investigating a means of removing them from the current Academy working suspense account.	Low	03/08/2015				
155	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	3. Recovery (Account <pre 2007)	All accounts with recovery codes should be reviewed and actions taken to ensure they are all progressed to the appropriate debt stages in a timely manner.	Low	03/08/2015				
156	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	4. Inspections	Exempt properties should be reviewed to ensure they have been selected for an inspection within the six month period.	Low	01/08/2015				
196	Receipt of Income Arrangements	2015/2016	Chris Tyson (Head of Economy, Leisure And Property)	Emma Dolman (Arts Manager)	Local management control and checks	Cornerstone line management should ensure all spot checks on the effectiveness of local procedures are evidenced.	Low	31/08/2015				

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VWHD Summary of overdue recommendations

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
68	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	3. Starters	All starter processes should comply with the council's agreed policies and procedures i.e. a) Evidence of proof of identification being obtained prior to start of employment. b) At least one of the proof of identification produced should be photographic e.g. passport or driving licence. c) Two references must be received for all starters and filed within the personnel records.	Medium	09/01/2015				
69	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	4. Payroll Checks - Overtime	Capita need to ensure that all amendments or new entries made in the payroll system show adequate separation of duties.	Medium	09/01/2015				
70	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	5. Changes in remuneration policies	The head of human resources needs to inform the head of finance of any changes made that affect the remuneration of pay as stated in the council's constitution.	Low	09/01/2015				
71	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	6. Standard Overtime Form	a) Line managers should always adequately check and authorise overtime claims that have been submitted on the appropriate overtime form prior to being sent to Capita for processing, to ensure that claim totals are valid and completed correctly. b) Human resources team should engage with line managers to ensure they understand the correct process of authorising forms and the appropriate overtime form to be used	Low	31/01/2015				
72	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	7. Payment for Breaks and Overtime forms	The formulas for calculating pay for employees should be reviewed and a consistent approach considered which should be suitably agreed and documented in accordance with European Working Time Regulations. Otherwise the working time directive formula should be used and applied consistently. All council's standard overtime forms and timesheets must allow for employees to record any breaks taken to ensure that they are correctly indicated prior to the authorisation being given to Capita for payment processing.	High	31/01/2015				
73	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	8. Maternity Pay	Consideration should be given as to whether payment (over/under payments) should be recovered/paid to staff affected by the policy in place at the time of their maternity. The maternity/paternity pay policy should be reviewed to ensure that the policy is documented clearly to avoid misinterpretations.	Medium	09/01/2015				
85	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	1. Contract monitoring guidance	The performance review of contractors' guidance should be reviewed & updated.	Low	31/10/2014	Agreed revised date with Phillip Hinton-Smith during audit follow up - update added by Sandy Bayley			31/07/2015

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
95	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Philip Turner (Procurement Officer)	1. Policies and procedures	Consider developing: (a) a disaster recovery policy. (b) guidance for the adding of new databases (including back up arrangements).	Low	31/03/2014	This is currently being reviewed.	14/08/2014	Not Implemented	31/12/2014
97	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Philip Turner (Procurement Officer)	5. Contract terms	Incorporate a section on disaster recovery testing and reporting in the legal template for council contracts with contractors with which the council has an ongoing relationship (i.e. frequent and recurring work).	Medium	31/12/2013	The performance, projects and customer services manager left his post in February 2014 and progress with the review of procurement documents have not been done. This has been flagged up with contract and procurement manager (Oxford City Council) for inclusion in the review of procurement templates.	14/08/2014	Not Implemented	31/03/2015
98	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	3. Internet and intranet register	When expenditure is recorded within Ocella, this should also be made available within the intranet and internet listings.	Low	31/05/2015				
99	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	7. Reconciliation	A regular reconciliation of agreements recorded within Ocella should be undertaken with general ledger transactions to ensure income is accurately recorded.	Medium	30/04/2015				
100	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	9. Standard approach to record-keeping	The standard approach to documenting and filing s106 calculations, negotiations and communications in the planning directory and on the planning website should be reinforced and followed.	Medium	31/03/2015				
106	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	6. Contractor testing	Obtain annual assurances from third party contractors with which there are ongoing relationships (e.g. frequent and/or recurring work) on outcomes of business continuity testing.	Medium	31/03/2014				
117	Lone working and Officer Security	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Lone working training	All lone working officers should be offered lone working training.	Medium	30/09/2014			Ongoing (Date of implementation not yet passed)	30/09/2014
120	RIPA	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1. RIPA policy and procedure	The RIPA policy and procedure should be updated to reflect current legislation and consideration should be given to including: - a) A requirement for members' review of RIPA activities and approval of the policy as per the revised code of practice b) Reference to the use of the NAFN and, c) Making the document available	Low	30/04/2014	Revised guidance is due on local authority's use of RIPA so the update of the policy has been delayed in order to incorporate the expected revisions. In the meantime an explanation will be added to the current policy to explain that an update is due and that RIPA can only be used for particular offences and court approval is required.	24/04/2014	Ongoing (Date of implementation not yet passed)	31/12/2014
127	Creditor Payments	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Duplicate invoices	Capita should reject duplicate invoices and not register them within the Agresso system. Suppliers should be contacted to establish why the duplicate has been received.	Medium	30/03/2015				
129	Housing Benefit & Council Tax Reduction Scheme	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Recommendation	A system should be introduced to regularly reconcile all write off transactions.	Low	31/05/2015			Partly Implemented	31/07/2015

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date	
141	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	6. Reconciliation of income	A reconciliation should be undertaken on a regular basis to match income coded within Agresso with that recorded in Ocella.	Low	01/09/2015					
144	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Inspection records	a) Inspection visit details should be recorded within the electronic document management system in a timely manner. b) Documents with a pending expiry date outside of the current inspection scheduled should be reviewed and appropriate action taken in a timely manner. c) Properties requiring an initial visit upon first becoming empty should be visited within one month. d) Completed application forms should be uploaded into the electronic document management system as soon as they are received by the NNDR team.	Medium	31/05/2015					
145	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Arrears - accounts pre - 2006	All accounts in arrears should be reviewed and actions taken to ensure they are all progressed to the appropriate debt stages in a timely manner.	Low	31/05/2015					
149	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Monitoring of payments - Capita	Capita must ensure that all payment arrangements that have not been adhered to are reported to the council on a regular basis.	Low	10/04/2015					
150	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Write off/ons for small amounts	Small balances should be reviewed on a regular basis and written off/on accordingly.	Low	30/06/2015					
157	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Discounts and Exemptions	Annual reviews for properties with discounts and exemptions awarded should be performed to ensure they are still valid.	Low	01/09/2015					
159	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Inspections	Exempt properties should be reviewed to ensure they have been selected for an inspection within the six month period.	Low	01/08/2015					
164	The Beacon Investigation 2014/2015	2014/2015	Chris Tyson (Head of Economy, Leisure And Property)	Kate Arnold (Leisure Manager)	2.a Cashing Up Differences	a) Discrepancies exceeding an agreed value, e.g. over or under £2.00, should be recorded in a central register with all relevant details including officers on duty	High	31/07/2015			Under and over banking is being recorded and accuracy levels have improved significantly since the introduction of the new tills. There is further work required with updating the banking forms and this will be completed once the Team Leader returns from sick leave in mid August.	Partly Implemented	31/08/2015
165	The Beacon Investigation 2014/2015	2014/2015	Chris Tyson (Head of Economy, Leisure And Property)	Kate Arnold (Leisure Manager)	2.b Cashing Up Discrepancies	b) Discrepancies should be notified through the appropriate reporting line in accordance with agreed procedures.	High	31/07/2015			Discrepancies have been reported to PDO and records regularly spot checked. Further investigation is now taking place to ensure records are accurate and all under and over banking is recorded on a daily basis.	Partly Implemented	31/08/2015
187	Receipt of Income Arrangements	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Jon Dawson (Facilities Team Leader)	Review of Payments	A full review of all payments made and outstanding by all mobile home park tenants should be undertaken, so that reliance can be placed on the balances owed and they are consistent with the general ledger.	Medium	31/08/2015					