

Theatre	22/23	The theatre management should consider putting in place proper arrangements to account for car park income so that it can be validated	Desirable	Jun-22	30/09/2022	Y	actioned		Andy Edmeads/Eugene Leal
Debtors	22/23	It is recommended that the Environment & Community and Recycling & Refuse Services are reminded to inform Finance at the earliest opportunity for the relevant debtor invoices to be raised.	Desirable	Feb-23	28/02/2023	Y	The action has been shared with the relevant manager to ensure this is addressed moving forward.		All relevant Service Managers
Debtors	22/23	It is recommended that Finance send out reminder letters to debtors after the required 21 days of the due date of payment of debts, and if debts are not still paid to send the second reminder letter after 21 days of the 1 st reminder notice.	Desirable	Feb-23	30/09/2023	Y	actioned. Now covered by latest Debt policy published on warbler		Bob Watson/Michelle Smith
Debtors	22/23	It is recommended that when debts are not paid after reminder letter have been sent out Finance should document what further action that needs to be taken to recover the debts, in order for a full audit trail to be retained.	Desirable	Feb-23	30/09/2023	Y	Actioned. A monthly spreadsheets is now being retained showing the latest actions/status of each debt		Bob Watson/Michelle Smith
Debtors	22/23	It is recommended that Finance liaises with individual services to discuss what further recovery action should be taken after two reminder letters have been sent to customers for unpaid debts under £500.	Desirable	Feb-23	30/09/2023	Y	Actioned. There are now meetings with service departments to discuss debts and evidenced in the spreadsheet. Updated process in revised debt policy		Bob Watson/Michelle Smith
Debtors	22/23	Finance should agree the course of action to be taken on unpaid debts that have not been recovered by the CPA.	Desirable	Feb-23	30/09/2023	Y	Actioned. Now covered by the revised debt policy		Bob Watson/Michelle Smith
Debtors	22/23	It is recommended that a review of the success or otherwise of the CPA is undertaken including a cost benefit analysis. The Council could also consider benchmarking the performance of the existing arrangements with the CPA as the current contract is due to expire April 2023.	Desirable	Feb-23	30/09/2023	Y	Finance is reviewing the performance from CPA currently and have received statistics on performance. They have a meeting at the end of March to agree a way forward. It is unlikely Finance will be reviewing the CPA service because Bristow & Sutor, who are used use for Council Tax/ Business rate arrears have added sundry debts onto the contract free of charge. New arrangements will be up and running from April.		Bob Watson/Michelle Smith
Debtors	22/23	The records of debts referred to legal should be improved and kept up to date, including the date of referral.	Desirable	Feb-23	31/03/2023	Y	The Head of Service discussed with his legal team to action.		Bob Watson/Michelle Smith
Debtors	22/23	Action should be taken in a timely manner when debts remain unpaid and 2 LBAs have been issued. This would include seeking prompt instructions from individual service areas as to the next course of action that needs to be taken.	Desirable	Feb-23	31/03/2023	Y	The Head of Service discusses with his legal team to action.		Gavin Ramtohal
Debtors	22/23	It is recommended that going forward full and proper records are obtained for all hires. Sundry debtor invoices should not be raised where there is no record that a hire has actually taken place. This is to ensure the records are available for the service to chase debts.	Desirable	Feb-23	28/02/2023	Y	The action has been shared with the relevant manager to ensure this is addressed moving forward.		All service manager/Michelle Smith
Debtors	22/23	Officers should be reminded to complete a request for write off form every time they are require a sundry debt to be written off. Ideally this should be in digital format via joforn/held on Warbler. Desirable.	Desirable	Feb-23	30/09/2023	Y	Actioned		Gavin Ramtohal
Debtors	22/23	It is recommended that the Venue & Operations Manager is reminded to approve credit notes within their authorisation limits.	Desirable	Feb-23	28/02/2023	Y	The matter was raised with the current V&O Manager and was advised to pass credit notes over their current limit to the Recreation & Leisure Services Manager to approve.		Gavin Ramtohal
Land Charges	22/23	It is recommended that the LLC service needs to re-visit its cancellation policy to clarify appropriate timescales and or percentages of work completed and how much of the fees paid will be refunded.	Desirable	Jan-23	31/07/2023	Y	Cancellation policy updated Jan 2023. Details updated on web page		Gavin Chiniiah/Sarah Dillon
Land Charges	22/23	It is recommended that service performance including search turnaround times are considered for reporting to CMT and/or Members. This is to ensure the performance of the LLC service is monitored on a regular basis.	Desirable	Jan-23	31/07/2023	Y	KPIs loaded into box and shared with head of service monthly		Gavin Chiniiah/Sarah Dillon
Payroll	22/23	All Terms of Engagement should be signed by applicants.	Desirable	Feb-23	na	Y	Already actioned. All Terms of Engagement have been signed by applicants using Box Sign. The issue related to the version that was provided.		Julie Simmonds
Payroll	22/23	Clarification should be sought as to whether certain contractual payroll items should be included in Employment Contracts.	Desirable	Feb-23	na	Y	Already actioned. Applicants need to sign either Essential car user allowance agreement letters or Golden Hello agreement letters using Box Sign which are issued separately to the Employment Contracts, as the terms are subject to change.		Julie Simmonds
Payroll	22/23	It is recommended that CMT be reminded of the requirement to review and respond to the establishment checks on a timely basis, and be reminded of the benefits of doing so. Desirable	Desirable	Feb-23	30/09/2023	Y	CMT have noted this issue, its also been flagged in the 2023 audit.		Julie Simmonds
Payroll	22/23	HR should ensure that approvers of overtime claims can be fully identified within iTrent screens and reports.	Desirable	Feb-23	30/06/2023	Y	HR have tweaked the records that can be reviewed in iTrent meaning that the 30 day overwrite should no longer be an issue.Theyve also adjusted the workflows and worked with the service provider		Julie Simmonds
Democratic Services	22/23	Democratic Services should work with report authors/service departments to ensure that agenda items are provided in sufficient time to enable the publication rules to be met.	Desirable	Jul-22	30/09/2022	Y	It is acknowledged that the onus on providing reports and/or agenda items rests with report authors and individual service departments themselves, so audit advises that Democratic Services works with services to ensure as far as possible the publication rules are met.	Regular reminders are sent	Rachel Wallis
Democratic Services	22/23	It is recommended that Audit staff be given access to the Management Development module in Uniform. This would enable Auditors to navigate the system and review related documents/paperwork when conducting an audit test, and would place less reliance of services providing audit records directly.	Desirable	Jul-22	30/11/2022	Y	in place now for future audits	This will be checked with any future audits that require the use of this software.	Rachel Whillis/Planning/ICT
Democratic Services	22/23	It is recommended that Members should make every effort to attend mandatory training provided by the Council. Democratic Services should raise this with respective party group leaders.	Essential	Jul-22	30/11/2022	Y	Democratic Services reviewed training records and improvements made. A review of the relevant section of the Constitution will also be carried out to ensure that the information contained is up to date and reflects training practices.		Rachel Whillis
Democratic Services	22/23	It is recommended that the Democratic Services Manager works with the Council's Monitoring Officer to agree a four-year training programme with Councillors to cover their period of office.	Essential	Jul-22	30/05/2023	Y	actioned. Member Fayre and induction programme rolled out		Rachel Whillis
Revenues	22/23	It is recommended that council tax refunds are only authorised by revenue officers with the appropriate authority. The Revenues & Benefits Manager should increase the authorisation limits where necessary for designated officers.	Desirable	Jan-23	na	Y	Agreed action: Since the audit the Revs and Bens Manager has provided additional authorised signatory forms to meet this recommendation, so it has now been actioned.		Robert Fox
Revenues	22/23	It is recommended that refunds for business rates are approved by Revenue officers within their delegated powers. Desirable	Desirable	Jan-23	na	Y	Agreed action: Since the audit the Revs and Bens Manager has provided additional authorised signatory forms to meet this recommendation, so it has now been actioned.		Robert Fox
Revenues	22/23	It is recommended that whilst Post Room staff support the Revs and Bens team with uploading council tax and business rates account information, care is taken to ensure all information is indexed to the correct account on the enterprise system.	Desirable	Jan-23	31/07/2023	Y	Closer working arrangements have now been developed between the Revenues and Benefits team and the Post Room to ensure greater co ordination across the two functions		Robert Fox

Revenues	22/23	It is recommended that the Council takes the appropriate action to seek approval from the BID company in order to pursue unpaid BID levy payments through enforcement action using Agents/Bailiffs, and to adopt a suitable timeframe for this to be carried out.	Desirable	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Revenues	22/23	It is recommended that the BID Levy Operational Agreement is signed by all parties to the agreement.	Desirable	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Revenues	22/23	The Annual Collection Fee should be paid to the Council in respect of the BID, and if not done so already, a bill submitted to the BID detailing services provided.	Essential	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Revenues	22/23	The Council should bill for additional services under the BID agreement, ie. Enforcement action cases and changes to accounts, and ensure it is paid for these services.	Essential	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Cash	22/23	The bank mandate arrangements for the Santander bank accounts which are currently in progress should be finalised and put in place.	Desirable	Aug-22	30/09/2022	Y	Completed Nov 22 (Santander required further checks so took longer than expected)		Michelle Smith
Capital	22/23	It is recommended that Democratic Services undertakes a full count of all election services equipment held in store to bring the asset register up to date.	Desirable	Jun-22	31/12/2022	Y	Addressed. The Asset Inventory should only be including assets over a de-minimus value, as per Financial Regulations, instead of low value stock. As preparation for the PPC elections in 2024 this will provide an opportunity to update service records for stock and any assets held. A stock take will be considered as one of the tasks of the new member of the team starting in December 2023.		Rachel Wallis
Capital	22/23	Going forward and in line with the Council's Fin Regs, it is recommended that Democratic Services maintain a full record of any new purchases made in year, as well as any deletions or removals from their inventory.	Desirable	Jun-22	31/12/2022	Y	Addressed. The Asset Inventory should only be including assets over a de-minimus value, as per Financial Regulations, instead of low value stock. As preparation for the PPC elections in 2024 this will provide an opportunity to update service records for stock and any assets held. A stock take will be considered as one of the tasks of the new member of the team starting in December 2023.		Rachel Whillis
Capital	22/23	It is recommended that Democratic Services collaborates with the Council's finance team so that insurable equipment can be identified from the asset register and included in the Council's all-risk spreadsheet for insurance purposes.	Desirable	Jun-22	31/12/2022	Y	The items reviewed as part of the audit were more stock than election assets and as such are lower in value, and most will not need to be added to the all risks insurance records.		Rachel Whillis
Capital	22/23	It is recommended that relevant budget holders for capital projects must update finance on a timely basis with updates of activities or developments undertaken with their respective projects, and to indicate whether their budgets were under or overspent.	Essential	Jun-22	31/12/2022	Y	Tested again in 2023 and arrangements have improved		A Flynn/G Ramtohal
Health & Safety	22/23	Environmental Health should ensure that all service departments are managing risks fully, by undertaking an appropriate risk assessment. If nothing else this is to show compliance with the Management of H&S at Work Regulations.	Essential	Apr-23	30/09/2023	Y	H&S is working with services to ensure this takes place		Heads of Service/Internal Audit
Health & Safety	22/23	Risk assessments should include hazards such as lone working, post COVID issues, manual handling, PPE equipment, dealing with aggressive or violent customers, working at height. All risks should be scored or ranked and mitigation controls should be included.	Desirable	Apr-23	30/09/2023	Y	H&S is working with services to ensure this takes place		Heads of Service/Internal Audit
Health & Safety	22/23	All risk assessments should be reviewed by the Council's H&S Advisor periodically, and the service should update their risk assessment at least every 3 years.	Desirable	Apr-23	30/09/2023	Y	Risk assessments form part of our H&S audits of service departments, which have been evidenced in the audit reports provided.		Internal audit
Health & Safety	22/23	Environment Health should ensure that all relevant staff undergo and complete the required DSE assessment within a reasonable period of time and full records retained.	Desirable	Apr-23	31/05/2023	Y	We have full records of staff who have undertaken DSE training. The system sends out reminders to staff who are required to take the training, and we follow up these reminders by sending chasing email to staff.		H&S Advisor
Health & Safety	22/23	Council fire wardens and first aiders information is out of date and should be reviewed. Council notices as well as information published in Warbler displaying who the Council's fire wardens and first aiders are should be brought up to date and correctly signposted.	Desirable	Apr-23	N/A	Y	Agreed. The recommendation has been actioned. However, there is no legal requirement to display fire wardens and first aiders information on walls.		N/A
Health & Safety	22/23	Going forward the Environment & Community Service should collect accident statistics from main third-party providers in addition to Council direct activities.	Desirable	Apr-23	31/05/2023	Y	Statistics from most of the third-party providers have now been provided. The Council is presently awaiting statistics from Montague Evans. And now been received		H&S Advisor
Health & Safety	22/23	The HR Manager should consider whether a representative of the HR Service should attend future H&S Committee meetings, as that would benefit the Council.	Desirable	Apr-23	N/A	Y	Agreed. HR has a representative that now attends the H&S meetings.		N/A
Health & Safety	22/23	The H&S Advisor should follow up with Parking Services to ensure the service has implemented the action points identified from the H&S audit.	Desirable	Apr-23	31/05/2023	Y	Currently the fixed wire electrical test and new fire alarm system are being installed and the work should be completed by 6 th December.		H&S Advisor
Health & Safety	22/23	The H&S Advisor should consider including due dates for all action points arising out of H&S reviews, in order for improvements to be monitored.	Desirable	Apr-23	N/A	Y	Agreed. This recommendation has since been actioned.		N/A
Insurance	22/23	It is recommended that Corporate Property provide an explanation for the £12,000 variance between the invoiced and journalled amounts in respect of the insured commercial properties for 21/22	Desirable	Apr-23	31/05/2023	Y	The £12k variance has now been fully investigated between Finance and Property staff, and the differences have been highlighted and addressed. Variances weren't recharged in the GL at the time		Accountants/Property Asset Manager
Insurance	22/23	It is recommended that suitable cover is provided for the insurance duties currently undertaken by the Facilities Team Leader	Desirable	Apr-23	31/05/2023	Y	Now addressed. This activity normally sits within Facilities which has been boosted with the Technical Services manager now in post. The new structures within the property and finance teams now help to provide cover for this area of activity.		Chief Accountant/Head of I&D
Insurance	22/23	It is recommended that concerns regarding insurance invoiced amounts are properly investigated and resolved by the relevant officers and any discrepancies are recorded	Desirable	Apr-23	31/07/2023	Y	This is now being undertaken as part of the accounts process. Any new procedures have been communicated to the team.		Chief Accountant/Head of I&D
Insurance	22/23	It is recommended that insurance invoices for the Council commercial properties are dealt with in a reasonable time to enable the Assistant Accountant (systems) to properly account for these transactions in a timely manner	Desirable	Apr-23	31/07/2023	Y	This is now being undertaken as part of the accounts process. Any new procedures have been communicated to the team.		Chief Accountant/Head of I&D
Insurance	22/23	It is recommended that the Council's Insurance Officer ensures Sutton BC provides Finance with details of progress made for claims under investigation, and also to provide updates on the status of any claim being negotiated in a reasonable time	Desirable	Apr-23	31/05/2023	Y	Actioned. The finance team is now working closer with Sutton to close down outstanding claims. There are now regular meetings in place to discuss claims		Chief Accountant/Insurance Officer/Head of I&D
Insurance	22/23	It is recommended that the Facilities Team Leader in conjunction with Council officers should review service department asset registers and bring them up to date with the all-risk spreadsheet to ensure all Council assets over an agreed minimum value are recorded and covered for insurance purposes.	Desirable	Apr-23	31/07/2023	Y	The matter has since been discussed between colleagues in finance and Sutton and a sensible way forward has been agreed. The Council has also agreed that the all risks information provided to Sutton is satisfactory to be able to renew its insurance policy for 24/25. It will also provide a consistent approach going forward with additional resource in the finance team to coordinate this activity with service departments		Insurance Officer/Head of I&D/Facilities Manager

Insurance	22/23	It is recommended that a working group is established to review the assets insured, and the status of all claims made against the Council during the year	Desirable	Apr-23	31/05/2023	Y	Actioned. The finance team is now working closer with Sutton to discuss insurance matters, including more regular meetings. A working group is no longer needed.	Chief Accountant/Insurance Officer	
Creditors	22/23	Purchase orders should be raised in advance of the supply of goods and or services where possible and approved by the relevant budget holder or service managers. Items should be goods receipted when delivered and before invoices are received.	Desirable	May-23	31/12/2023	Y	Actioned by CFO. Email to WMT and wider management in July 2023 reinforcing the key guidelines for purchasing, along with Civica requisitioning guidelines, creditor payment processes and other arrangements.	Strategic Director F&CS	
Creditors	22/23	It is recommended that Finance should check authorisation levels on the Civica financial system periodically. This is to avoid service officers being assigned authorisation levels on Civica that are not in line with their job roles.	Desirable	May-23	31/07/2023	Y	a reconciliation between civica, authorised signatory database and credit card portal has taken place and any errors have been flagged and corrected	Senior Accountant	
Treasury	22/23	It is recommended that all loans are supported by way of senior officer approval, such as a signed loans agreement letter or similar.	Desirable	May-23	31/05/2023	Y	Chief Accountant or other senior officer in the accountancy service signs the borrowing paperwork for any new or rolled over loan going forward. An example of the paperwork to be signed was provided by the Chief Accountant.	Chief Accountant	
Cash	23/24	The Post Room Team Leader and the Customer Services Manager should consider agreeing a way forward with the Council's Health & Safety Officer regarding the panic button issue in the post room.	Desirable	Jul-23	31/10/2023	Y	H&S have completed a risk assessment of the area and in consultation with FM arrangements for a panic button to be fitted in the Post Room is going ahead. There will be a receiver at main reception as well as in the Contact Centre to alert colleagues if activated.	Customer Services Manager/Post Room Team Leader	
Cash	23/24	The Post Room and Customer Services Managers should consider relocating the panic button to a better location	Desirable	Jul-23	31/10/2023	Y	H&S have completed a risk assessment of the area and in consultation with FM arrangements for a panic button to be fitted in the Post Room is going ahead. New location has been agreed via the risk assessment process	Customer Services Manager/Post Room Team Leader	
Cash	23/24	The post room staff should consider obtaining from the FM Officers the key that is used to re-set the panic button	Desirable	Jul-23	31/10/2023	Y	H&S have completed a risk assessment of the area and in consultation with FM arrangements for a panic button to be fitted in the Post Room is going ahead. There will be a receiver at main reception as well as in the Contact Centre to alert colleagues if activated.	Customer Services Manager/Post Room Team Leader	
Cash	23/24	Going forward Finance should ensure that signatories should be promptly removed from the bank mandate when they leave the Council.	Desirable	Jul-23	N/A	Y	actioned by Finance staff	N/A	
Revenues	23/24	Council tax refunds should only be authorised by Revenue Officers within their designated approval limits. Going forward the Revenues and Benefits Manager should consider increasing officer approval limits where necessary.	Desirable	Sep-23	31/10/2023	Y	This has already been part actioned. Other approval limits will be reviewed by 31/10/23.	Revs & bens Manager	
Revenues	23/24	It is recommended that the Council ensures that BID levy payments are paid by charities which do not meet the BID levy exemption criteria and should be removed from the listing.	Desirable	Sep-23	31/10/2023	Y	These are exceptions agreed by the BID and as such are outside the Council's control. The new billing period has also picked up these issues.	Revs & bens Manager	
Revenues	23/24	It is recommended that the Revenues service removes any business that are no longer trading in the Surrey Heath BID geographical area and reviews and updates the BID properties listing.	Desirable	Sep-23	31/10/2023	Y	These are exceptions agreed by the BID and as such are outside the Council's control. The new billing period has also picked up these issues.	Revs & bens Manager	
Revenues	23/24	It is recommended that the Council and the BID company work together to resolve any debt recovery issues including suitable time frames that are practical and so that the Council is able to instruct Enforcement Agents when debts remain unpaid.	Desirable	Sep-23	31/03/2024	in progress		The Council's revenues manager and recoveries team leader have met with the new BID manager and are working out a protocol for recovery. The BID want to review any debts that are referred for recovery action before they are pursued through use of liability order and enforcement agents. Waiting on the BID to develop a protocol that can be included in the SLA	S151 officer
Revenues	23/24	Debt recovery action should be undertaken consistently on all unpaid BID levy payments in line with the BID SLA/Operating Agreement.	Desirable	Sep-23	31/03/2024	in progress		As above, although the SLA is still not signed by the BID. They are deliberately delaying signature to try and avoid paying the Council what is owed to the Council for administration and previous debt recovery fees. Leader and Chief Executive are dealing with the BID Chair.	S151 officer/CEX
Revenues	23/24	It is recommended that the Council agrees with the BID Company the annual collection fee amount and that the collection fee is paid to the Council. Any back payments in respect of previous year collection fees should also be paid to the Council.	Essential	Sep-23	31/03/2024	in progress		The SLA proposed a fee, the Council proposed a reduced fee. The BID still have not paid previous admin fees despite being invoiced by the Council. Request the Committee's permission to commence full enforcement action.	S151 officer
Revenues	23/24	It is recommended that the Council and the BID should both sign the BID Levy Operational Agreement so that its terms and conditions are made binding on all parties to the agreement.	Desirable	Sep-23	31/03/2024	in progress		The SLA was drafted by external consultants (MOSAIC); the Council reviewed it and proposed some amendments (in the BID's favour). This has not yet been signed, by the BID – see above. Leader and Chief Executive are dealing as the Chair of the BID will not engage with the Council's Chief Finance Officer. Request permission from the Committee to pursue outstanding invoices with the BID.	S151 officer/CEX
Revenues	23/24	It is recommended that the Council and the BID agree the total fee amount due to the Council for in year amendments to liable parties and that this figure be billed to the BID Company for payment as per the draft Operating Agreement.	Essential	Sep-23	31/03/2024	in progress		As above – SLA proposed by Mosaic had this, but it is pointless agreeing anything if the BID refuse to pay and the Finance team are instructed not to take recovery action.	S151 officer
Revenues	23/24	It is recommended that the Council and the BID agrees the total fee amount due to the Council in respect of debt recovery and enforcement action taken on unpaid BID levy payments as per the BID agreement.	Essential	Sep-23	31/03/2024	in progress		Amount has been identified. The BID Chair is insisting that there are unpaid funds due to the BID hence why they are withholding payment. They have not however ever specified an amount or a reason. The finance and revenues team have reconciled the collection account (in and out) and the ledger and apart from some timing differences the accounts are reconciled. The BID has been offered the opportunity to have an independent audit of the accounts, but has so far not commissioned this. Leader and Chief Executive are dealing – see above.	S151 officer/CEX
Treasury	23/24	The Council/finance department should be encouraged to take advantage of the treasury training services and other services on offer by the Link Group, appraisal of the capital programme and City Watch, as part of the treasury agreement. Consideration could be given to offering the training to Members if necessary. The Council has already paid for these services as part of the annual fee so would not incur any additional costs should they be taken up.	Desirable	Nov-23	n/a	Y	Already actioned	n/a	
Housing	23/24	Housing Services should ensure that annual reviews of applicants on the Housing Register are carried out in a timely manner	Desirable	Nov-23	31/03/2024	Y	Agreed, but it is noted that while the Annual Review is an important part of the process of administering the Housing Register, applications are also checked and validated at the time of nomination.	Housing Services manager	
Housing	23/24	Housing Services should ensure Bed and Breakfast agreements are signed by all individuals before placement.	Desirable	Nov-23	31/03/2024	Y	All B&B placements are now sent an electronic B&B agreement to sign via Box Sign unless no email address exists and then they are seen in person to sign the agreement.	Housing Services manager	
Housing	23/24	It is recommended that Housing Services ensures that Bed & Breakfast accommodation inspection sheets are completed by housing officers when visits are made.	Desirable	Nov-23	31/12/2023	Y	Housing re commenced using the sheets from November onwards	Housing Services manager	
Housing	23/24	It is recommended that Housing Services should consider reviewing the licences that have already expired and to determine whether those licences should be extended where necessary.	Desirable	Nov-23	N/A	Y	Now being actioned	Housing Services manager	
Housing	23/24	It is recommended that a solution is found to the rent accounting issues currently facing the Council, and that Housing staff and Finance can agree to a realistic approach in the short term.	Desirable	Nov-23	31/03/2024	in progress		Connaught Court rent accounting now sits solely with Finance. They create, update and monitor the accounts. An update on the progress of the new arrangements will be obtained in due course.	Finance

Housing	23/24	It is recommended that tenant accounts are up to date and represent a true and accurate account of rental payments, benefit entitlements and any credits or arrears. These accounts need to be such that they can be presented to a court of law if required when chasing debt arrears and carrying out debt recovery action. It is recommended that Finance and Housing Services should work collaboratively and ensure that further recovery action is taken after reminders letters have been sent to housing debtors, in accordance with the Council's Corporate Debt Policy.	Essential	Nov-23	31/03/2024	in progress		Connaught Court rent accounting now sits solely with Finance. They create, update and monitor the accounts. An update on the progress of the new arrangements will be obtained in due course.	Finance
Housing	23/24		Desirable	Nov-23	31/03/2024	Y	A large percentage of the historic debts have now been dealt with and a bi-monthly meeting between Finance and Housing is in place to discuss actions for on-going debts.		Housing Services manager/Finance
Capital	23/24	The relevant Council senior officers should sign the agreement with the surveyors in line with expectations. Unsigned the agreement does not have a formal record of the agreed terms and conditions agreed between the parties.	Desirable	Dec-23	31/01/2024	Y	Finance have since provided an updated process in respect of instructing surveyors to value Council land and property, so this has now addressed the recommendation raised. In summary Finance engages the services of an appropriately qualified surveyor within the Council's Economic Development team to procure a third-party valuation specialist to value the Council's asset base in accordance with established RICS guidance; the valuation specialist returns a completed report; Economic Development review the returned report and confirm that it captures valuations which, in their professional opinion, represent a true and fair view; Finance will then upload all asset valuation data to Civica; and External Audit opine that the valuations uploaded are complete and accurate or outline in detail the reasons why if this is not the case.		Section 151 officer
Capital	23/24	Leisure Services should ensure their assets inventory register is maintained and kept up to date to reflect items held in their custody.	Desirable	Dec-23	31/03/2024	in progress		Agreed. A review of the asset list will be undertaken to make sure that only items above a certain value (£1000) are to be held on the inventory list. The guidelines provided to staff and contained within Financial regulations have also been provided to the service. The Council rules state that all items with a replacement value over £1000 need to be included in the service official Asset Register/inventory. Any 'consumable stocks and stores' are also subject to record keeping and are subject to a physical check. The keeping of the formal Asset register is to help ensure that council assets are adequately insured, authorised and properly logged.	Business services manager
Main accounting	23/24	It is recommended that Finance ensures all high value journals are suitably approved and signed off by either the Chief Accountant or Section 151 Officer.	Desirable	Feb-24	31/03/2024	Y	A weekly report of high value journals is now shared with the Strategic Finance Manager who reviews them, and the process has been discussed with the auditors.		Strategic Finance Manager
Main accounting	23/24	It is recommended that Finance drafts procedure notes for processing and approving journals to enable consistency of approach.	Desirable	Feb-24	30/06/2024	na	not yet due		Strategic Finance Manager
Creditors	23/24	It is recommended that Finance should remind staff that POs should be raised in advance of all goods and services being received and before invoices are submitted for payment.	Desirable	Feb-24	31/03/2024	Y	The S151 officer issued a reminder to all staff in 2023 by email. It was agreed that a further reminder will be issued with purchasing instructions later in 2024.		Strategic Finance Manager
Creditors	23/24	It is recommended that Finance ensures the relevant line managers/budget holder checks and approves cardholder expenditure spreadsheet, receipts, and card statements before payment.	Essential	Feb-24	31/03/2024	Y	Finance maintain a tracker spreadsheet each month now to ensure all approvals are received		Strategic Finance Manager