

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

P1 & P2 AUDIT RECOMMENDATIONS ONLY

WHITEHAVEN CIVIC HALL CASH & BANKING 2005/06 (Follow Up Due September 2005)

The full report was on the agenda for the Audit Sub Group on 4 August 2005.
A follow up report is to be made to OSC PR in October.

MARKETS 2005/06 (Follow Up Due April 2006)

- (P2) That, to improve relations between the Market Traders and Copeland Borough Council, the Market Rules and Regulations are updated as soon as possible and a copy is issued to the current regular Market Traders and to any new Market Traders in the future.
- (P2) That written procedures are compiled for employees. The procedures need to include a paragraph stating that, if the procedures are not followed, this will lead to disciplinary action.
- (P2) That a spreadsheet is devised to detail all traders and the amounts due to be collected. At the end of each month, the receipts need to be input into the spreadsheet as a check of the amounts actually collected. The spreadsheet will detail any arrears which need to be carried forward and provide a cross check of amounts outstanding per trader. Also the "Amount Rent Outstanding" box on the receipt book should be used to input the amount of arrears. The Rules and Regulations should be updated to include a section on arrears.
- (P2) That if any alterations are needed to the carbon copy of the receipt, an explanation is documented and initialled by the employee making the alteration and their Supervisor.
- (P2) That spot checks of the Market Register and Analysis Sheet are undertaken to confirm the totals on these sheets to the receipts. The spreadsheet should be used to confirm the totals and to highlight any arrears.
- (P2) That, the next time the receipt books are ordered, the numbers are changed to be consecutive for each individual receipt and the Trader also signs the receipt to confirm the details are correct, as electronic collections cannot be introduced immediately.

FINAL ACCOUNTS PROCESS 2004/05 [No follow up needed]

There were no key recommendations made to improve the system.

VFM PAYMENT OF CREDITORS INVOICES 2005/06 (Follow Up Due January 2006)

All three recommendations were Priority 3 – desirable but not essential.

CAPITAL ACCOUNTING 2004/05 [No follow up needed]

There were no key recommendations made to improve the system.