

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

P1 & P2 AUDIT RECOMMENDATIONS ONLY

CREDITORS 2006/07 (Follow up at 2007/08 audit)

- (P2) That all employees who will potentially handle personal data attend the Data Protection Course, run in house, to give an overview of the principles of Data Protection. Employees have been given a list of forth-coming sessions in April, June & July 07.

MAIN ACCOUNTING SYSTEM 2006/07

There were no new recommendations for improvement. Recommendations have been made previously re the need to keep reconciliation of control accounts up-to-date.

SUNDRY DEBTORS SYSTEM 2006/07 [Follow up August 2007]

- (P2) That all departments who issue a service for monies are given a further reminder of the instruction given by the Head of Finance & Business Development and the Head of Customer Services, that "all monies due to the Council must be received in advance of the service being delivered unless this is not possible for legal or practicable reasons."
- (P2) That Bacs payments should be promptly recorded against the relevant debtor account.
- (P2) That the Recovery Team Leader monitors the progress with the Legal Services Manager on original debtor number 005573.
- (P2) That the RBS Recovery Team Leader should generate, on at least a quarterly basis, a report and review all suppressed debtor accounts to ensure that they are/still remain legitimate.
- (P1) That all managers should be reminded of the need for employees to attend Data Protection training courses, where this is relevant to their work.

CORPORATE GOVERNANCE 2006/07

All findings were reported to 31 May 2007 Audit Committee.
Quarterly follow ups will be undertaken of outstanding actions.

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BUDGET PROCESS 2006/07 [2007/08 Budget & 2006/07 Budget Monitoring]

The Head of Finance and Business Development has stated that, in future, the intention is for an independent officer to complete the Revenue Estimate return as a cross check, before the budget is submitted for approval. She has also proposed an additional column on the reconciliation spreadsheet, to detail the Bid reference number where there is a change to the base budget from the previous year. This would provide a full audit trail.

There were no recommendations for improvement in addition to those identified by management.

NNDR 3 GRANT CLAIM 2007/08

[National Non Domestic Rates return for 2006/07]

- (P2)** Written procedures on how to obtain the relevant claim data from the Pro IV system need to be compiled for future years. This will assist with training the officer responsible for compiling the claim.