

Appendix 2

Schedule of “live” audit recommendations as at 31st October 2019

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Demand and Event Policing 2017-18	<p>MK02941 The Director of Finance should introduce a record of event income and expenditure compiled from income receipts and actual income related to this police function. Where the CoLP is subsidising the provision of event policing from core funding; this should be reported to the Senior Management Team.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response: Accepted and will be compiled by the Director of Finance</p>	<p>CoLP to provide an update on the progress.</p>	<p>Original 30th September 2018</p> <p>Revised 30th September 2019</p>	<p>This is work in progress. “Events” is a specific agenda item for FBPs every month for meetings with services. Records will be maintained for all events, chargeable and non-chargeable. Chargeable work will be tracked separately by one dedicated FBP and invoices will be raised in a timely manner. Evidence provided – FBP monthly meeting agenda</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Key Financial Controls 2018-19	<p>Mk02998 The budget-setting process should incorporate:</p> <ul style="list-style-type: none"> • Stakeholder input to ensure alignment with operational requirements; • Clear linkage with the Medium-Term Financial Plan and Workforce Plan; • Local arrangements for scrutiny; • Retention of documentation to reflect key elements of the process e.g. meetings between Finance Business Partners and budget holders and working papers to support budget calculations. <p>Assurance Rating: Red</p>	<p>Initial Response The Medium-Term Financial Plan is currently being developed with regular involvement of and weekly challenge from the Corporation. This detailed work will form the basis of the annual budget for 2019/20. Between September and March there will be regular meetings between Finance Business Partners and Budget Holders with an agenda agreed by the Finance Director. All actions will be recorded centrally by the Finance Directors PA.</p>		<p>Original 31st March 2019</p> <p>Revised 30th April 2020</p>	<p>Revised Implementation Date Obtained.</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Key Financial Controls 2018-19	<p>Mk02999 CoLP should produce documented procedures to support key financial administration processes such as AP and AR processing, ensuring that these are made available to all relevant staff.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Admin Finance team will draw together internal processes notes which will be checked with the Corporation Procurement team to ensure they meet with system and process guidelines. Force wide communications will also be issued to ensure all members of the Force are clear on the purchase to pay process. Court Funds process notes are being prepared by the Supervisor in that team which will allow clarity for people involved in that process.</p>		<p>Original 31st March 2019</p> <p>Revised 30th September 2019</p>	<p>Partially Implemented – revised timescale required for full implementation</p> <p>Work in progress. New systems are being implemented and will be documented as and when this work is completed.</p>

Audit	Recommendation	Management Responses	Action Required	Target Dates	Status
Key Financial Controls 2018-19	<p>MK03004 All CoLP procurement should be in line with the corporate Procurement Code, including adequate operational planning to eradicate procurement breaches</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Finance Business Partners will work with business areas and Corporation Procurement to develop sourcing plans for financial year 2019/20 which will allow for appropriate planning which will reduce procurement breaches.</p>		<p>Original 31st March 2019</p> <p>31st March 2020</p>	Work in Progress
Key Financial Controls 2018-19	<p>MK03005 The potential for introduction of a finance dashboard, providing a high-level overview of the monthly management accounts, should be investigated by CoLP in conjunction with the Chamberlain's Financial Services Decision.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response Work has already started on improving management information provided to budget holders. This work will be developed further with the corporation to see if a dashboard can be developed through the Corporations Oracle platform.</p>		<p>Original 31st March 2019</p> <p>Revised 31st December 2019</p>	Work in progress
Key Financial Controls 2018-19	<p>MK03007 Budget monitoring processes should identify necessary actions to reduce the risk of funded units being subsidised by core operations; key points to be reflected in the monthly monitoring records.</p> <p>Assurance Rating: Amber</p>	<p>Initial Response It is important to note that a lot of funded units are carrying out core policing functions and the funding reduces the burden on core funding.</p>		<p>Original 31st March 2019</p> <p>Revised 31st December 2019</p>	<p>Work in progress. A review of funded units and an appropriate standard charging mechanism is being developed. There is not always a clear distinction between core and funded work, and there will always be a cross-over. However, this will be identified in a transparent model and monitored accordingly.</p>