

Action Plan

Internal Audit of Corporate Cash Collection & Banking Procedures – November 2012

Report Ref.	Recommendation	Responsible Officer	Management Response	Original Target Date
2.1	The cash handling procedures should be reviewed and re-publicised. Internal Audit will be happy to assist in the review process.	Head of Finance	The procedures have been reviewed by the DMC Team Leader and a Senior Internal Auditor and have been approved by the Head of Finance. They are to be publicised in the next Core Brief and a notice will be placed on the intranet.	March 2013
2.3	Staff should be reminded that changes to processes should only be undertaken once all relevant stakeholders have been consulted to ensure that there are no adverse consequences of the amendments.	Service Area Managers	The Head of Finance has issued these recommendations to Service Area Managers and evidence has been received that these instructions have been disseminated.	Complete
2.4	Management should be mindful of the need to consider whether control changes recommended for one site should be relayed to other areas under their control.	Service Area Managers	As above.	Complete
2.2.10	Following the review that is in progress for the banking of cash taken by the OSSs, the Head of Corporate & Community Services should advise the Head of Finance formally of the results of that review for him to endorse.	Head of Corporate & Community Services	Agreed. The review is still in progress.	April 2013

APPENDIX 6.1

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2.2.22	Arrangements should be made by Environmental Services for a security company, rather than staff, to collect and bank cash received by the crematorium.	Head of Environmental Services & Bereavement Services Manager	Following further discussions it has been agreed that the one Funeral Director, that is the cause of the large cash receipts, will be asked to bring his payments into Riverside House for banking. Investigations into different payment channels are also to be performed with regards to reducing the number of smaller payments received at the Crematorium. This will include a review of the possible use of PDQ machines and taking payments over the internet.	Ongoing

**Internal Audit
June 2013**