

Appendix 2: Cash and Bank Audit Report 2022-23 – Final (V2) Recommendation Implementation Schedule

Ref	Recommendation	Priority	Target date	Responsible officer	Management comment	Management Action to date	Further Management Considerations
1	All staff are reminded of the Council's Cash Handling Policy and arrangements for the security of safe keys and codes.	Medium	30-Sep-23	Chief Accountant	Agreed. The Council's cash handling policy will be reviewed, and an email will be sent to staff reminding them of the policy, which details treatment of safe keys. The policy will also be placed on the Council's intranet.	The policy has been issued to all staff and is readily accessible on the HBC intranet.	Cash Handling Policy and procedure to be reviewed on a cyclical basis and staff made aware of any changes.
2	That the future use of "Aquila House Cashiers Income Suspense" (Q2329) as a control account for Business Support Services is considered.	Medium	30-Sep-23	Chief Accountant	The use of income control accounts is under review as part of the Capita Pay360 project. This recommendation will be taken into consideration.	This relates to Muriel Matter House - Capita Pay360 project is on-going.	To be included and reviewed as part of the reconciliation and monitoring process.
3	That a reconciliation of ticket sales as per the Permit-Smarti/Adelante system and actual income received is undertaken on a quarterly basis.	High	30-Jun-23	Chief Accountant	The Corporate Accountant will review the Permit Smarti/Adelante system and actual income received and attempt a reconciliation of the two. If this can be achieved within an acceptable timeframe quarterly reconciliation will be undertaken.	Consideration being given to the automation of the reconciliation process between Unit 4 and Permit-Smarti/Adelante system will need more time to understand the system and design the reconciliation process. Will commence review in Q2, with the aim to complete within the same period.	Reconciliation schedules as updated will be continuously monitored.

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4	That all Unit4BW control accounts relating to income receipting are reconciled on a monthly basis.	High	30-Jun-23	Chief Accountant	The finance team maintain a “Recharge & Reconciliation spreadsheet” that records when control accounts have been reconciled. This file has been reviewed and a number of improvements recommended. It is the aspiration that all control accounts are reconciled monthly and as a minimum on a quarterly basis. The finance team also maintain a “Year End Balance Sheet Reconciliations spreadsheet” which allocates each account to a named officer and requires year end signoff to confirm the account has been reconciled and the balance is identified and understood.	Consideration being given to automation of the control account reconciliation. Will commence review in Q2, with the aim to complete within the same period. Additional resource is in place.	Reconciliation schedules as updated will be continuously monitored.
5	That all staff are reminded of the Council’s Cash Handling Policy and the need to record takings on a daily basis.	Medium	30-Sep-23	Chief Accountant	Agreed. The Council’s cash handling policy will be reviewed and updated if necessary, and an email will be sent to staff reminding them of the policy. The policy will also be placed on the Council’s intranet.	The policy has been issued to all staff and is readily accessible on the HBC intranet.	Cash Handling Policy and procedure will be reviewed on a cyclical basis and staff made aware of any changes.
6	That the Council’s Cash Handling Policy is displayed on the intranet.	Medium	30-Sep-23	Chief Accountant	Agreed. The Council’s cash handling policy will be reviewed and updated if necessary, and an email will be sent to staff reminding them of the policy. The policy will also be placed on the Council’s intranet.	The policy has been issued to all staff and is readily accessible on the HBC intranet.	Cash Handling Policy and procedure will be reviewed on a cyclical basis and staff made aware of any changes.
7	That the Jade under-banking discrepancies during the period 1st April 2022 and 31st December 2022 are investigated further.	High	30-Jun-23	Chief Accountant	Agreed. Further investigation will be undertaken by the Corporate Accountant.	This has been progressed, with additional finance resource in place to ensure that all reconciliations are up to date, with effort being made to part automate the reconciliation process.	Reconciliation schedules as updated will be continuously monitored.

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8	That the discrepancies between the monthly car park collection fee invoice and the Jade car parking cash collection spreadsheet are investigated further.	High	30-Jun-23	Chief Accountant	Agreed. Further investigation will be undertaken by the Corporate Accountant.	This has been progressed, with additional finance resource in place to ensure that all reconciliations are up to date, with effort being made to part automate the reconciliation process.	Reconciliation schedules as updated will be continuously monitored.
9	That the car park collection unit price increase in October 2022 is investigated further.	Medium	30-Sep-23	Chief Accountant	Agreed. Further investigation will be undertaken by the Corporate Accountant.	It has been confirmed that the rate increases are permissible and in accordance with the terms of the contract. (Contract with Jade paragraph 3.2.)	Details of any future rate changes to be sent to the finance team.
10	That the unallocated receipt balance transferred from Agresso to the Unit4BW system account Q2376 is investigated and reconciled.	Medium	30-Jun-23	Chief Accountant	This balance is a historical unidentified balance that has been brought forward from the old ledger system. Five years have now passed and the prospect of identifying the balance is now very slim. The unidentified balance has been written back to revenue and the account is now balanced to zero.	No further action.	No further action.

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11	That administrator access is limited to a maximum of three staff for both Paye.Net and Unit4BW Finance System and that privileges are restricted to only essential functions where possible.	High	30-Jun-23	Chief Accountant	<p>We do not want to put an upper limit on the number of administrators but instead go by business necessity. As the Unit4 system is used for both Finance and HR a greater number of admin users are required. Currently there are 2 users in HR and 4 users in Accountancy.</p> <p>The Systems Accountant will review access to see if the creditors supervisors' access can be changed from full admin to just the access, they require by setting up a new creditors' role instead. This would reduce the number of Hastings finance admins down to 3. As the Unit4 system is shared with Rother District Council there are currently 2 Rother users who have access to the system.</p> <p>For Paye.Net / Pay360 users are already down to 3 people – One in IT and Two in Accountancy.</p>	Continuously reviewed by the systems Accountant.	Will continue to review user access.
12	That a formal change request log to record details of the proposed Unit4BW system amendment(s), the date of request, authorisation date and implementation date is introduced.	Medium	30-Jun-23	Chief Accountant	Not agreed. This would be too admin intensive to undertake. Where system wide changes are undertaken, that effect both Hastings and Rother, a change request form is completed and signed-off by senior managers at both authorities. It is not thought necessary to maintain a log of these request forms.	No further action.	No further action.