

**Details on those recommendations outstanding  
Status – all Amber (Ongoing with deadline missed)**

**Corporate Services**

**Contract Management**

<p><b>Recommendation R1:</b> The suite of documents that constitute the Procurement rules and guidance should be fully reviewed, updated and reissued to incorporate the detailed findings of this report.</p>
<p><b>Rationale for Recommendation:</b> The existing guidance relating to procurement and contract management needs to be updated and clarified, and reissued for the use by relevant officers in order to promote better management of contracts across the Council.</p>
<p><b>Target Dates:</b> End September 2012 (revised) End November 2012 (revised) End February 2013 (revised) End July 2013 (revised) End December 2013</p>
<p><b>Current Position and Explanation for Slippage:</b> Many of the guidance documents have been updated to reflect the audit findings; however the publication of these documents has been delayed due to the current processes around the restructure of the Procurement Team. The publication of the revised guidance documents was discussed at Recovery Board in June 2013. The first draft of the revised Procurement Procedure Rules was circulated in July 2013 and following the feedback received, a second draft is to be circulated in September 2013. The final version is anticipated to be approved by the General Purposes Committee before the end of the calendar year.</p>

## Payroll

**Recommendation R2:**

The following action should be taken:

- The monthly reconciliations statements for the payroll control accounts should be expanded to include an analysis and verification of the balances held.
- The analysis and re-coding of the outstanding transactions on all Payroll Control accounts (7 accounts for CBC and one for BCC) should be completed as soon as possible.
- The balances on the payroll related vendors' accounts should be investigated and cleared as appropriate.
- The summary sheet detailing the completion of each month's reconciliations should be updated.

**Rationale for Recommendation:**

The resolution of these issues would provide assurance on the validity and accuracy of the current balances.

**Target Dates:**

March 2013 (revised)  
April 2014

**Current Position and Explanation for Slippage:**

The reconciliations for all payroll control accounts (including vendor accounts) have been completed as far as possible and will be revisited at year end for the purposes of any balance write offs. The detail and analysis of the monthly reconciliations is under review and is expected to be revised in the next few months. All actions are on target for the revised deadline.