

**Details on the recommendation outstanding
Status – all Amber (Ongoing with deadline missed)**

Payroll

<p>Recommendation R1: The following action should be taken:</p> <ul style="list-style-type: none"> • 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.
<p>Rationale for Recommendation: The resolution of these issues would provide assurance on the validity and accuracy of the current balances.</p>
<p>Target Dates: March 2013 (revised) April 2014</p>
<p>Current Position and Explanation for Slippage: The reconciliations for all payroll control accounts (including vendor accounts) are up to date. The reconciliation statements have been expanded to include analysis and verification of balances. The outstanding payroll legacy balances will be addressed as part of the Council's 2013/14 year end statement of accounts processes.</p>