

Appendix 1

Ref	Audit Area	Agreed Action	Responsible Department	Target Implementation Date	Update on Action
1	Management of Aged Debtors	The Aged Debtor Report will be worked through by the new Corporate Debt Campaign Team. New recovery routes will be agreed with service areas, and Court action will be reintroduced on a trial basis.	Business Operations	31/12/2020	<p>The Campaign team was due to start in March 20; however, this was delayed until 5 October 2020 due to Covid. The team have been working through aged debt reports in liaison with the Central Collection team. Due to the training programme for the team, recovery did not start until mid-November. The Campaign team are working on debt over 90 days old and are exploring recovery options as part of workstream 3 of the Debt Recovery project</p> <p>Workstream 2 of the above-mentioned Debt Recovery project has re-designed the recovery routes and the documentation is currently being revised. Communications that fall within each of the 4 recovery routes have been scoped.</p> <p>Court action to recover debt has not been possible due to COVID due to courts not currently taking on cases and a backlog.</p>
2	Non-Payment of Commercial Waste Invoices	The Commercial Waste team will prioritise the recovery of unpaid invoices from customers who have not paid for two months or more. Services will be withdrawn if payment is not made or a	City Clean	31/12/2020	<p>Update from Nicholas Downs – 21/01/21:</p> <p>The action has been partially met and the service has liaised with Internal Audit to agree a new date of April 21 to have the process fully dialled in. The service is currently removing bins from customers who have / or are not paying.'</p>

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		reasonable payment plan is not set up.			
3	Performance Monitoring	The Central Collection Team and the Data Operations Team will continue their work to implement the new monthly reporting process.	Business Operations	31/12/2020	<p>A number of outstanding debt reports are distributed to services on a regular basis to the key service contact.</p> <p>The Data Operations team are continuing to work on an outstanding debt report to be included in the TBM report distribution each month. Once reporting is in place, regular service review meetings will be set up with key debt areas to discuss outstanding debt.</p> <p>The Central Collection team now run weekly reports and the manager and team leader meet weekly to discuss work distribution across the team to ensure resources are working on the relevant areas of collection; this prioritisation is based on both amount and age of debt. A significant increase of in-year debt recovery has indicated this to be a successful approach; however, another lockdown period has impacted the team's recovery work.</p>
4	Invoice Accuracy	<p>a) Service teams will continue to be reminded of the importance of having complete and accurate debtor details.</p> <p>b) New guidance notes will be issued, and visits made to</p>	Business Operations	31/12/2020	As part of their processes for raising debt, the Central Collection team reject / return any invoice request forms from services that have inaccurate details. The service is currently working on an electronic solution to include validation, with the Digital team in IT&D.

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		<p>service areas where necessary.</p> <p>c) When invoice set-up requests are lacking in the correct detail, they will be rejected and referred to the originating team to provide the accurate information.</p>			<p>Workstream 1 of the Debt Recovery project have been undertaking some data analyse on debt raised by services through the Central Collection team. The team supporting this workstream are prioritising their engagement approach based on the findings. This workstream will be communicating with all services raising debt and looking at opportunities to collect income prior to service delivery rather than retrospectively. They will also issue clear guidance on the process of raising debt as well as the recovery process that follows.</p>
5	Invoice Set-up procedures and Online Forms	The new working group led by the P2P, Banking & Income Operations Lead will review the invoice set-up procedures and online forms, with the aim of re-designing and improving the whole process.	Business Operations	31/03/2021	<p>The Business Operations service are currently exploring the opportunity to use the in-house case management system for all forms / workflows coming into the service; the invoice request forms are part of the scope for this project.</p> <p>The in-house case management system is managed and maintained by the internal Digital team within IT&D; the service requirements are in their pipeline of work awaiting development. The redesign of the work request form has been completed and has been submitted to the Digital team.</p>
6	Evidence to Support Changes Made to Debtor	The Corporate Debt, Banking and Income Manager and the ASC Accounts Receivable/Accounts Payable & EA Lead will	Business Operations	31/03/2021	<p>Completed.</p> <p>Full process maps and updated procedure notes are also being compiled to support service resilience. The process maps and procedure notes</p>

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	Accounts & System Notes	remind staff of the importance of recording sufficient system notes. Team guidance and procedure notes will be reviewed and updated where necessary.			will be a reference point for all staff when carrying out processes.
7	Salary Overpayments	The Corporate Debt, Banking and Income Manager and the ASC Accounts Receivable/Accounts Payable & EA Lead will liaise with the Financial Accounting team to explore options for changing the current process, so that salary overpayments can be easily attributable to the relevant service team.	Business Operations	31/03/2021	Due to capacity issues in the HR systems team this has not been able to be progressed. The HR Operations service have been consulted. The work will be added to the HR systems team pipeline and prioritised alongside other projects with resources allocated.
8	Guidance Notes for Setting Up New Debtors	The guidance notes for setting up new debtors will be updated and circulated to all members of the Central Collection Team.	Business Operations	31/03/2021	This action is currently with the ASC Accounts Receivable/Accounts Payable & EA Lead The guidance notes will need to be revised and reissued to the team once any changes have been made as a result of the Debt Recovery project.