

**AUDIT, CRIME & DISORDER AND SCRUTINY COMMITTEE**  
**23 NOVEMBER 2017**

**Residual Risks from Audit Findings for Epsom and Ewell Borough Council – Progress**

No.		Issue	Priority	Progress to date (November 2017)
1.	<b>Related Party Disclosure</b>	It was noted that the arrangements for disclosure of related parties did not include the senior management team.	Medium	The senior leadership team will be requested to complete annual related party declarations. This action has been added to the finance team's closing timetable, to ensure it is completed annually. Responsibility - Chief Accountant (March 18)
2.	<b>Year End Creditors</b>	Five cost centres did not contain valid creditors as they related to grant income where they conditions had been met in the prior year	Medium	All year-end balances relating to grant income will be recorded appropriately at the year-end. This action has been added to the finance team's closing timetable, to ensure it is completed annually. Responsibility - Chief Accountant (March 18)
3.	<b>Explore whether the NDR system can provide detailed NDR prepayments information</b>	As reported previously the Academy system is unable to provide a listing of all NDR prepayments as at 31 <sup>st</sup> March 2017. The system can calculate the total value of NDR prepayments but not individual breakdown.	Medium	This has been a previous recommendation and Academy have now confirmed they are unable to provide this for the Council and other users. The auditors are aware that this recommendation cannot be implemented
4.	<b>Resilience within the Finance Team</b>	Increase resilience within the Finance Team to support the early closure of the accounts in 2018	Medium	All posts are now filled with permanent staff and the Acting Director of Finance & Resources has reviewed the skills required to meet the new requirements to close the accounts earlier in 2018.

