

Appendix 2 Planned Position as at 31/05/21

Recommendation Ref	Risk Rating 19/20	Risk Rating at Follow Up Audit	Position at Follow Up Audit	Position as at 31/05/21
1. Approvers E-Learning	Medium	Medium	Not implemented	Implemented
2. Transactional Limits	Medium	Medium	Not implemented	Implemented
3. Leavers Process	Medium	Low	Partially Implemented	Implemented
4. Document Retention	Medium	Medium	Not Implemented	Implemented
5. Ambiguity of Documentation & Review Process	Medium	Medium	Not Implemented	Due for completion by 31/12/21 – documents will be refreshed as part of the PCard review
6. Timely Review & Approval	Medium	Low	Partially Implemented	Implemented
7. Transactional Errors – VAT Reviews	Medium	Medium	Partially Implemented	i) Reminder Implemented/ ii) E-Learning as part of PCard review – complete by 31/12/21
8. Asset Marked Items	Medium	Low	Partially Implemented	Implemented
9. Valid VAT Receipts	Medium	Medium	Partially Implemented	Implemented
10. Adherence to PCard Policy	Medium	Low	Partially Implemented	Implemented