

Appendix 1 – Findings and Recommendations

MFRS Payroll

2007/08

Reference D-008-M

Rec	<u>Findings</u>	<u>Implications</u>	<u>Recommendation</u>	<u>Priority</u>	<u>Response</u> (Including person responsible for implementation)	<u>Implementation Date</u>
1	A schedule does not exist within the Payroll section, detailing which reports are produced from the system, what action is taken with them, and who is responsible for taking those actions.	Reports may not be produced and actioned appropriately.	A schedule should be produced detailing the reports produced from the system, what action is taken with them, and who is responsible for taking those actions.	◆◆	Agree and actioned by Payroll Manager in November 2007	Nov 2007
2	Current payroll records are not held securely.	Payroll records may be accessed by unauthorised personnel.	All payroll records should be stored securely, with access only being granted to authorised personnel.	◆◆	Agree and Payroll Manager procuring secured storage units	Feb 2008
3	The current contingency plan is out of date.	The contingency plan could not be relied upon in the event of an incident.	The contingency plan for the Payroll section should be updated and tested where possible to ensure that it is effective.	◆◆	Agree – plan to review contingency plan before end of the year by Payroll and Director of Finance	Feb / March 08
4	Leavers' forms are not dated when they are received by the Payroll section.	An adequate audit trail does not exist.	The leavers form should be dated when it is received by the Payroll section.	◆◆	Agree and actioned by Payroll Manager in November 2007	Nov 2007

Priority



Essential / Strategic

High

Medium / Operational

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5	The Delphi system does not automatically prompt users to change their passwords.	Passwords may not be changed on a regular basis.	The system should be configured to require users to change their passwords on a regular basis.	◆	Agree – plan to review passwords on an ongoing basis by Finance applications manager	Ongoing
6	Of the sample of ten retained fire fighter contracts tested, six were found to be out of date. They did not reflect the actual hours worked and retained allowance paid.	Out of date contracts indicates a lack of control over employee's personal information.	All retained fire fighter contracts should be reviewed and updated to reflect the current position and the future strategy to ensure that each officer is receiving the correct amount in relation to the number of hours they are contracted to work.	◆◆	A review of contracts has taken place and in January 2008 all Firefighters working retained duties will be issued with a new contract which accurately reflects the cover given and retaining fee payable. A carbon copy of the contract will be held by the Contracts Section	January 2008
7	A contract could not be found for one of the sample tested.	Breach of employment law.	Each officer performing retained fire fighter duties should be issued with a retained fire fighter contract with a 'carbon copy' held within the HR section.	◆◆	See 6 above	January 2008

Priority



Essential / Strategic
High
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8	From the sample of 10 retained fire fighters tested, one of the officers (payroll no 5133) had been underpaid for a period of 8 months resulting in a total underpayment of £241.75	Under/overpayments could be made.	The retained fire fighter allowance paid to the officer concerned should be reviewed and any adjustments made accordingly.	◆◆	PAYROLL, have actioned outstanding payments.	03/12/07

Priority



Essential / Strategic
High
Medium / Operational