

Recommendations from the 2021/2022 internal audit

Process	Findings	Recommendation	Actions	Completed	Notes
Review of internal controls	I have noted that the Council assessed the significant risks to achieving its objectives using their Risk Assessment and have seen the document	The Council should review and update it annually using the JPAG recommendations (2022 version - starting at 5.84) and publish it on the website. Attention may need to be given to the recommendation at 5.92 relating to the numerical assessment matrix	Update Risk Assessment annually - include on policies overview spreadsheet with date for annual update. Include numerical information on assessment matrix.		07/07/22 - Risk assessment due to be reviewed in March 2023
Budgetary controls (Precept requirement)	The annual precept requirement for 2021/22 was limited. The amount minuted was larger (£15,180) than the amount (£14,916) submitted to WODC	The setting of the budget and precept must have individual agenda items and be agreed at full council. The budget consideration should include minuting the total expenditure and income	Have separate motions for the setting of the budget and the setting of the precept. Minute the total expenditure and income		07/07/22 - to be included on November council meeting agenda
Budgetary controls (Budget monitoring)	Progress against the budget was monitored and minuted during the latter part of the year	Ensure that progress against the budget is monitored regularly	Have a budget update motion on every full council meeting agenda	Started from meeting on 09 May 2022	
Income controls	Expected income was received	Ensure that all income is minuted in the future	Have a monies received motion on every full council meeting agenda	Started from meeting on 09 May 2022	

Payroll controls	Salaries to employees are now paid in accordance with Council approvals	Ensure that the HMRC PAYE system is up-do-date	Reestablish HMRC PAYE account		07/07/22 - in progress
Asset controls - all deeds and titles established and shown on register	Deeds and titles need to be established	Once the titles have been established they should be published on the asset register	Establish deeds and titles. Update asset register		07/07/22 - scheduled for action in 2022
Limited assurance review exemption for 2020/21	It was not possible to assert that the council had met the exemption criteria because it did not complete the forms in the correct order or time frame	Ensure that the correct time frame is used this year	Complete forms within correct time-scale	Completed - AGAR forms and other documents approved at council meeting on 13 June 2022	
Exercise of Public Rights	Whilst the Parish Council published the exercise of public rights, the dates did not comply with the requirements and were published before the AGAR had been completed	Ensure that the dates comply with the requirements in the legislation	Use IA spreadsheet to select correct dates, councillors to check dates for correctness before approving them	Completed - dates chosen, checked and approved at council meeting on 13 June 2022	
AGAR Publication requirements	The Parish Council did not comply with the publication requirements for the 2020/21 AGAR. There is no minuted record of the approval of the AGAR before 30 June	Ensure that the AGAR is completed in the correct order and within the correct time frame	Include motions to approve the AGAR in the correct order at a council meeting before 30 June	Completed - motions included on the agenda of the council meeting on 13 June 2022	

Trust Funds (if applicable)	The Parish Council operates as a Custodian Trustee	Further investigation needs to be made into the Council's responsibilities	Undertake research/training regarding types of trustees and their responsibilities. Find copies of the deeds/titles to determine council position		07/07/22 - scheduled for action in 2022
Review of internal audit action plan has been considered and actioned? (Good practice)	The Internal Audit had not been reviewed the previous year	Ensure that the Internal Audit is reviewed	Review the internal audit		07/07/22 - to be included on November council meeting agenda after end of audit period
Compliance with Transparency Act - Annual Return published on website	Available on website	Ensure is published for 21/22	Publish annual return on website	Completed - June 2022	
Compliance with the Transparency Act - Annual Governance Statement	Available on website	Ensure is published for 21/22	Publish Annual Governance Statement on website	Completed - June 2022	
Compliance with the Transparency Act - Internal Audit Report published	Available on website	Ensure is published for 21/22	Publish Internal Auditor report on website	Completed - June 2022	
		Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015	Undertake a review of effectiveness of internal audit		07/07/22 - to be included on November council meeting agenda after end of audit period

		Councillors should be encouraged to take up the training offered by the local County Association. Include a regular agenda item for training	Include a training motion on every full council meeting agenda	Started from meeting on 11 July 2022	
		More significance should be made of the budget and precept setting. The overall budget (both income and expenditure) totals should be minuted and published for consideration. The total amount of precept should also be minuted.	Have a motion to consider the draft budget at the September council meeting. Have a motion to review and approve the budget at the November council meeting, minuting expected receipts and expenditure. Have a motion to set the precept at the November council meeting, minuting the total precept.		07/07/22 - motions to be included on September and November council meeting agendas
		That the Clerk/RFO is the administrator on the bank account(s) and that the council has at least three councillor authorisers/signatories.	Set up the Clerk as the administrator on the new Unity bank account. Have at least 3 councillor signatories on the new Unity bank account		07/07/22 - scheduled for action in 2022
		That the Council should consider some form of payment card on the account for the Clerk	Apply for a debit card for the Clerk when the Unity bank account has been set up		07/07/22 - scheduled for action in 2022

		The council should review the bank mandate annually as part of its review of finances in April	Review the bank mandate this financial year, then annually at the first full council meeting of financial year		07/07/22 - to be included on September council meeting agenda, then annually at the first council meeting of the financial year
		That long term agreements - such as grass cutting - should be reviewed as least every 3 years	Review LTAs at least every three years		07/07/22 - include in Clerk's year to be scheduled at appropriate times
		That other payments, such as annual subscriptions, should be included in a list of regular expenditure which should be agreed at the April meeting for the new financial year	Create a list of annual subscriptions to be approved at the first full council meeting of the financial year	Started from meeting of 09 May 2022	
		That the council should ensure that there is a link from the Parish Council website to the appropriate part of the District Council's website	Set up link when District Council has been updated to include this information.		07/07/22 - information on WODC website, contact email address has been listed on PC website
		That only the last 5 years of minute books are kept by the Clerk, with the rest being deposited with the County Archive	Undertake review of minutes and other documents. Take appropriate documents to the County Archive.		07/07/22 - scheduled for action in 2022

		That a review of other documents, both paper and electronic, should be undertaken using the Document Retention policy	Undertake a review of other documents and action as per Document Retention Policy		07/07/22 - scheduled for action in 2022
		That the Clerk and at least one councillor attends the OALC Charities and Trusts course	Book places on next training day, or find alternative appropriate training		07/07/22 - scheduled for action in 2022