

## **Agenda Item 24/25 – 030 - Internal Audit Report – 23-24 Recommendations**

Ref.	Recommendation	Actions	Completed / Date and minute reference
A	Independent scrutiny of reconciliations (and evidence of this) must be in place. (Financial Regulations (2.2) It is expected that the relevant statement be signed along with the cashbook to evidence this action has taken place	Added to agenda going forward.	
B	BRPC should consider the updated and recently released NALC Model Financial Regulations as they may be more appropriate for this council to ensure full compliance with all required actions	Added to agenda for September'24	Request to close
	Quotes should be reviewed, and a clear resolution passed for approval with the minutes detailing this, along with the contractor appointed, terms and the expenditure agreed.	Details will be included when quotes are submitted for review.	
	BRPC should consider financial regulation 11.1 (h) in relation to all contractors being used.		
C	<u>Playpark Inspection</u> My recommendation would be that BRPC should ascertain whether their insurer deem an annual inspection as sufficient to mitigate the risk of any claims without additional, regular visual inspections.		
	<u>Powers To Spend</u> Council should evidence the consideration of the lawfulness of appropriate 'powers to spend' and the understanding of the range of powers available when discharging their duties. S.137i funds should be accounted for separately in the cashbook. The clerk should seek advice from HAPTC if necessary, in this area.	Finance spreadsheet now includes power to spend against each entry	Request to close
	<u>Contractors</u> It is usual practice to seek proof of contractor insurance and risk assessments and to evidence this scrutiny to mitigate risk to council in the event of any accidents/injury/neglect Page   5 Hertfordshire Internal Audit Service and subsequent claims The insurer should be able to confirm their minimum requirements in relation to this.	Copy of public liability insurance requested from TWN Contractors.	
	<u>Councillor Email Addresses</u> . It is a recommendation of the Practitioners Guide 5.205 that councils should hold secure email addresses for all councillors to comply with GDPR. Advice should be sought in relation to this.	Currently not being progressed.	

	Annual Review of the Effectiveness of Internal Controls Specific agenda item to be included during 2024/25	Added to a later agenda in the year	
D	Ensure that budget and precept figures are noted in the minutes	Noted.	
	Ensure that the budget balances and the reason for any surplus/deficit is clear (ie include a transfer to or from reserves line if this is the purpose)	Balance of account – noted in minutes when budget agreed.	
	Upload budget reports to the supporting meeting papers to comply with The Transparency Code for Smaller Authorities.	Budget against spend report now a standing item on the agenda.	Request to close
	Ensure there is evidence of scrutiny of expenditure against budget (Financial Regulations section 3 onwards).	Added to the agenda for regular review under finance.	
	Evidence that reserves have been considered and reference should be made to the Practitioners Guide 1.13 to ensure that this is addressed.		
G	Contract to be completed, signed by all parties, and approved by full council via an agenda item formally appointing Victoria as clerk and RFO.	Contract of employed issued and signed.	Request to close
H	That the replacement values for the telephone boxes are correctly registered with the insurer and that the overall cover is confirmed as sufficient. The clerk may find it useful for management purposes to include a column on the asset register for insurance values.		
I	Clerk to ensure that the bank statement is signed along with the relevant cashbook periodically in compliance with process laid out in Financial Regulations 2.2	Standing item on the agenda going forward.	Request to close
J	That invoices are initialled, prior to payment, when the payment schedule is signed off at each meeting.	Payment process on the agenda for approval.	Request to close
L	Clerk and BRPC to familiarise themselves with the legalisation referred to above.  Publication scheme – FOI scheme Accounts and Audit Regulations 2015	Draft publication scheme on the September Agenda for approval	Request to close
	All supporting papers to be uploaded to the website alongside the agendas and minutes.	Minutes and agendas have been uploaded onto the website	Request to close.
	ICO publication scheme to be adopted and published (and documents contained within to be published as appropriate)	Draft publication scheme on the September Agenda for approval	Request to close