

Agenda Item 25/26 – 007 - Internal Audit Report – 24-25 Recommendations

Ref.	Recommendation	Actions	Completed / Date and minute reference
B	The adopted standing orders be updated to reflect the values in the newly updated Financial Regulations	HAPTC have released updated model Standing orders and Financial Regulations. Both documents have been reviewed and are being presented to the July'25 meeting for approval.	Agenda Item 25/26 – 017 Internal Audit – b and c
	The clerk to consider an alternative to sole payment set up and release.	As above clause 7.4 in financial regulations	Agenda item 25/26 – 017 Internal Audit - c
	The clerk continues to ensure that all processes outlined in their financial regulations are rigorously followed or the financial regulations amended appropriately (example 6.9). – 2023/24 action	Financial regulations have been reviewed and updated in line with the updated Model regulations.	Agenda item 25/26 – 017 Internal Audit - c
	BRPC should consider financial regulation 11.1 (h) in relation to all contractors being used. – 2023/24 action		
	BRPC do not fully comply with their own financial regulations. – 2023/24 action	The update financial regulations are awaiting sign off.	
C	To accurately reflect the wording in the BRPC Financial Regulations 2.4 Annual Review of the Effectiveness of Internal Controls -specific agenda item to be included during 2024/25	To be added on the agenda at a later date in the year	
	To continue to review whether sole sign off by the clerk is the safest way for BRPC to operate (risk to clerk/councillors and public monies) -see JPAG 1.15.2	As above clause 7.4 in financial regulations	Agenda item 25/26 – 017 Internal Audit - c
	Playpark inspections- this matter should be reconsidered by council now that the equipment is in place to ascertain if the frequency is sufficient to satisfy insurance obligations and safety/risk mitigation.	An annual inspection is due to take place during summer 2025. Quarterly operational inspections are being arranged. Quotes from 3 suppliers have been received and a decision is due in July 2025.	Agenda item 25/26 – 019 - quotes - c
	BRPC to consider the most appropriate HR policies to have in place to fulfil its statutory obligation as an employer.		
	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.		
H	BRPC may wish to consider occasional sign off by a fully independent councillor (non-bank signatory) to further evidence risk control and to comply with Financial Regulations 2.2		
	That the replacement values for the telephone boxes are correctly registered with the insurer and that the overall cover	This has been added to the asset register along with the new playground equipment.	

	is confirmed as sufficient. The clerk may find it useful for management purposes to include a column on the asset register for insurance values.		
J	That invoices are initialled by someone other than the clerk prior to payment, when the payment schedule is signed off at each meeting (financial regulation 6.9)	Invoices received by the Chair are emailed to the Clerk for payment. The Council adopted a payment process n 2024 that is being followed. The cash book listing all payments is presented at each meeting for review and approval at the Councillors.	