

Agenda Item 24/25 – 069 - 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	The cashbook it reviewed at each Council meeting and approved. A regular meeting will take place between the RFO and the Chair to go through the bank statements / online account and cashbook. The bank statements will be signed by both Chair and RFO during each meeting.	Discussed at the September'24 meeting. Action closed. Minute reference – 24/25 – 040 b
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	Draft regulations approved at the September'24 meeting.	Draft regulations reviewed and approved at the September'24 meeting. Action closed. Minute reference – 24/25 – 040 d
	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.	This has been noted for future tenders and quotes. If quotes received and no meeting due, will be shared via email and approval requested via email or other auditable means. If other auditable means, screen shots taken. Outcome to be noted in the following meetings minutes. Standing item on agenda	Request to close – March meeting. Agenda reference 24/25 - 071 d
	BRPC should consider financial regulation 11.1 (h) in relation to all contractors being used.	Records of payments being made in accordance with the playground tender kept on a separate tab on finance sheet.	Request to close – March meeting.
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.	Annual inspection carried out on current facilities. This will be reviewed once the new play area has been created. Due to new play area, insurance being updated to reflect new area and requirements.	Playground Inspection results discussed at the January'25 meeting for the single set of swings. Minute reference 24/25 063
	<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.	At the September'24 meeting, the Council were informed that going forward on the cash-book against each entry will be the power to spend referenced.	Cash-book updated to show power to spend referenced for each entry. Action closed. Minute reference 24/25 040 a.
	<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	Oct'24 - Copy of insurance has been requested. Jan'25 - This has been chased.	

	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.		
	<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.	To be included on a future meeting agenda for discussion.	
	Annual Review of the Effectiveness of Internal Controls Specific agenda item to be included during 2024/25	To be reviewed at the March'25 meeting.	Included on the agenda for the March'25 meeting. Agenda reference 24/25 069 b
D	Ensure that budget and precept figures are noted in the minutes	Budget figures included in the financial reporting that is included in the meeting papers. Precept will be agreed in January'25	Include on the agenda for January'25 meeting. Action closed. Agenda reference 24/25 – 062 c & d
	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)	Budget is due to be presented to the Council for review at the November meeting. The proposed use of any surplus will be included in the submission.	Agenda reference 24/25 – 062 c
	Upload budget reports to the supporting meeting papers to comply with The Transparency Code for Smaller Authorities.	Budget vs Actual spend uploaded in the meeting papers and a standing item on the agenda	Proposal for action to be closed – Jan'25 meeting. Action closed. Minute reference 24/25 071 - a
	Ensure there is evidence of scrutiny of expenditure against budget (Financial Regulations section 3 onwards).	Spend against budget is a standing item on the agenda.	Included on the agenda from September'24. Action closed. Agenda reference 24/25 040 c
	Evidence that reserves have been considered and reference should be made to the Practitioners Guide 1.13 to ensure that this is addressed.	Reserve amount was confirmed at the November meeting. The amount is shown separately on the finance reconciliation sheet.	Amount in reserves confirmed at the November'24 meeting including its purpose. Action closed. Minute Reference 24/25 053 3
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.	The template NALC employment contract used for the Parish Clerk & RFO role.	Contract has been signed and copy retained by both employee and Parish Council.

			Action closed.
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.	Clerk is in contact with the insurance provider to confirm changes to assets. Insurance being reviewed due to new play area. Will be included as part of the review.	
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	The cashbook is reviewed at each Council meeting and approved. A regular meeting will take place between the RFO and the Chair to go through the bank statements / online account and cashbook. The bank statements will be signed by both Chair and RFO during each meeting.	Discussed at the September'24 meeting. Action closed. Minute reference – 24/25 – 040 b
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 at the September'24 meeting.	Process was reviewed and approved at the September'24 meeting. Action closed. Minute reference – 24/25 038 c
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 was presented to the September'24 meeting for review and approval. Parish Council is now registered with the ICO.	Publication scheme approved and uploaded onto the website. Action closed. Minute reference – 24/25 038 a
	All supporting papers to be uploaded to the website alongside the agendas and minutes.	Agenda and meeting papers are uploaded onto the website before each meeting. Onto the documents page.	Papers uploaded onto the website before each meeting. Action closed.
	ICO publication scheme to be adopted and published (and documents contained within to be published as appropriate)	Draft publication scheme was presented to the September'24 meeting for review and approval. Parish Council is now registered with the ICO.	Draft publication scheme was presented to the September'24 meeting for review and approval. Parish Council is now registered with the ICO.