

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		
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		
	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.		
	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.		
	<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 I 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.		
	<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.		

	Annual Review of the Effectiveness of Internal Controls Specific agenda item to be included during 2024/25		
D	Ensure that budget and precept figures are noted in the minutes		
	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)		
	Upload budget reports to the supporting meeting papers to comply with The Transparency Code for Smaller Authorities.		
	Ensure there is evidence of scrutiny of expenditure against budget (Financial Regulations section 3 onwards).		
	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.		
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		
J	That invoices are initialled, prior to payment, when the payment schedule is signed off at each meeting.		
L	Clerk and BRPC to familiarise themselves with the legalisation referred to above. Publication scheme – FOI scheme Accounts and Audit Regulations 2015		
	All supporting papers to be uploaded to the website alongside the agendas and minutes.		
	ICO publication scheme to be adopted and published (and documents contained within to be published as appropriate)		