Ettington Parish Council

Report to Council

Date 10 July 2019

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| Item No 15 Appendix 6 | Audit |

1. Introduction/Background

The purpose of this report is to review, and consider any necessary actions from, the Internal Audit report prepared by Trevor Gill (Appendix 1).

1. The Clerk has read through the report and makes the following comments on the suggestions made in the report as follows:

Section 1 – Book Keeping: The Parish Council should consider whether the bank balances on the Financial Statements are verified, by the Councillor responsible for Finance, against Bank Statements. If this simple procedure is adopted then any irregularities will be identified at an early stage. *Action Required: The Clerk to, on a quarterly basis, (July, October, January and May) bring bank statements and reconciliation statements to meetings in order that they can be checked.*

Section 2 – Due Process: It was noted that the Councillor Expenses Policy has not been reviewed since 2015. *Response: This was rectified at the Annual Meeting of May 2019.*

It is suggested that the council considers developing an Equal Opportunities Policy. *Action Required: To consider as suggested.*

It is suggested that an approval schedule is added at the beginning of SOs and Policies: *Action Required: The Clerk to update the approval date on all policies and replace those on website (which show outdated review date).*

It was noted that the Annual Meeting was an amalgamation of annual and monthly functions. It is suggested that in future these functions are separated into separate meetings: *Action Required: To consider the recommendation made.*

Section 3 – Risk Management: Last year’s Internal Audit Report noted the Parish Council has not asked itself how it continues to function properly should the Clerk suddenly be unable to carry out functions. *Action Required: To implement the actions as agreed at the June meeting.*

Section 5 – Payroll Clerk: It might be prudent for a councillor to familiarise themselves with the processes and submission as the Clerk is the processor and beneficiary. *Action Required: To consider the recommendation made.*

Section 8 – Bank Reconciliation: The finance package contains a reconciliation process …….. *Action required: As per Section 1 – Bookkeeping*

Section 10 – Miscellaneous: It is recommended that the PC adopts a Freedom of Information Policy to cover arrangements and costs in the case that an FoI request is received. *Response: The relevant policy was adopted in 2014*

Section 15 – It is suggested that the appendices are included within the minutes rather than being shown on the agenda web page: *Action required: Clerk to explore feasibility of this suggestion (it may be that this causes the minutes document to be too large to be uploaded).*

It would be good practice to upload all documents in PDF format. *Action required: Clerk to adopt this process.*