

2022-2023 Internal Audit Recommendations

The Internal Auditor has made two recommendations and some suggestions to the Parish Council regarding their audit of the council in April 2023:

Number	Recommendation	Actions	Comments/Progress
1	<p>Is there evidence that risks are being identified and managed?</p> <p>Recommendation: Council ensures the Financial Risk Assessment and Internal Control Statement cover the Councils internet banking procedures</p>	<p>Clerk has updated the Financial Risk Assessment with the row 'Use of Internet Banking'.</p> <p>Clerk updated the Internal Control Report to add in 'Scrutiny of the PC use of internet banking to ensure this is still best practise for the PC to use'</p> <p>Both documents will be approved at the next PC meeting on 15/05/23.</p>	<p>Approved at full council meeting (AGM) on 15th May 2023 (Items 7b and 8a).</p> <p>COMPLETE</p>
Number	Additional Comments/Suggestions	Actions	Comments/Progress
1	<p>Comments: Budgetary Controls: Council may wish to minute receipt of comparisons between budgeted and actual income for transparency.</p>	<p>Clerk to ensure this is minuted from now on, at least every 6 months. This is in the Clerks report for the meeting on 15th May.</p>	<p>Reviewed and updated, taking into account these comments. Approved at full council meeting on 15th May 2023 (Item 16e).</p> <p>COMPLETE</p>
2	<p>Additional comments: The General Reserve is higher than the annual precept. Authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs and for specifically earmarked reserves</p>	<p>The PC have adjusted their reserves to put any underspend from last year into the earmarked reserves this is to be agreed at the May meeting.</p>	<p>Reviewed and updated, taking into account these comments. Approved at full council meeting on 15th May 2023 (Item 16e).</p> <p>COMPLETE</p>