

Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS. GOVERNANCE AND PAYMENTS	<p>I recommend that the form is amended to include formal acceptance to receive information by electronic means in the form <i>"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time."</i></p> <p>I reminded the Clerk of the requirement to ensure that at least 3 clear days' notice is given on agendas published on the website in accordance with the requirements of the Local Government Act 1972. Evidence suggests that the council is not always giving the requisite notice.</p> <p>I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office.</p> <p>I reviewed the payment process with the Clerk and compared it to the details within the Financial Regulations. These currently do not align, and this is partly due to limitations with the number of individuals currently set up to use online banking. I recommend the council reviews this section of the Financial Regulations and ensures it approves a process with a robust audit trail that works in practice within the limitations of the council.</p>	<p>New Acceptance Forms to be signed by all Councillors at the December Parish Council meeting</p> <p>Agenda is posted on the website following the email to all Councillors requesting their attendance. This task is completed on the Tuesday before the Parish Council meeting</p> <p>Supporting documents now posted on the website followed by an email to all Councillors notifying them.</p> <p>New banking on-line procedures being put in place. This can be checked as part of the year end audit</p>
I. BANK AND CASH	<p>I was able to confirm that the bank reconciliations have been signed but there is no evidence of the bank statement being signed and I will need to see that this is being completed in accordance with FR 2.6 at the final internal audit to achieve a positive sign-off for this internal control objective.</p>	<p>Bank Statements signed by the Chair as part of signing the Bank Rec for September. This process will continue to be carried out for December and March. This can be checked as part of the year end audit</p>