

## Response to Interim Internal Audit report – January 2023

Auditor Comments:

Dear David,

**Subject: Review of matters arising from interim Internal Audit for 31 March 2023**

Following my visit with you today, please find below the list of matters arising.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2022](#)

AGAR Control area	Issue	Recommended Action	Proposed Council Action
A – Payment listing	Please ensure that the list of approved payments is included as a page of the signed minutes.	Websites and agenda packs are not the legal record. The minute book – stored for posterity, must stand alone as a document.	Payments will be brought forward and signed before year end
B – Meeting attendance	The attendance record of councillors has not always been closely monitored and thus one member had to be time barred.	It may be worth publishing an attendance record on the website so that all members and electors can track.	Attendance at Council and Committee meetings is already published on the website. Publishing attendance of working groups is being considered. Standing Orders are being amended to ensure Councillors at risk from non-attendance are notified one month before the end of the period.

B – Minute approval	It appears that members are abstaining rather than approving minutes for meetings they did not attend.	The resolution should be whether the members believe the clerk produced a fair record. Abstaining or voting against could be deemed a cause for concern.	Councillors maintain the right to abstain if they so desire, but are regularly reminded they are voting to <b>accept</b> minutes are accurate rather than <b>confirm</b> minutes are accurate
B – capital expenditure	When purchases of capital equipment or significant items are approved, their value should be stated in the minutes, rather than just in the supporting report.	When officer reports are being approved, the minute template should be updated to include significant items.	Whilst all necessary information on spending on significant items is already published, the Clerk will investigate ways to streamline the publishing process
B – member changes	Please ensure that all resignations and departures as well as co options and elections of members are clearly recorded.	The minutes should always show changes in membership between election dates.	Noted
C – Risk assessment	The current document contains out of date information about the insurance provider.	The whole document should be reviewed and updated before the year end.	This will be updated
G – Staff changes	All staff changes should be clearly minuted, to allow payroll testing.	When new officers are appointed, their name, start date, hours and SCP should be clearly minuted	All requested information will now minuted with the exception that public minutes will only include the scale range at which the job was offered
H – Fixed Asset Register	The asset register is currently held on a spreadsheet rather than integrated with the accounting system. <i>(also raised last year)</i>	Over the coming months, all fixed assets should be recorded on the accounting software	JPAG S. 4.20 states that “the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets.”  The RFO’s position, supported by the Clerk, is that a spreadsheet is a more flexible and useful tool than the free

			assets module from AvantEDGE. Additional training on that module is being undertaken after which the decision will be reassessed.
H – Asset de minimis	As part of the asset register review, a de minimis should be applied and obsolete assets removed.	Items valued under £100 are not worthwhile separately recording.	The Council has decided to record all assets purchased, regardless of value to ensure that the Council is adequately insured. The Clerk will investigate how to publish this information more efficiently.
M – Member's DPI forms	The <a href="#">borough council</a> do not comply with their legal requirement to publish the DPI forms of Parish Council members ( <a href="#">good practice example here</a> )	The council needs to ensure that all DPI forms, including those of recently co opted members, are complete and on the website.	Currently all Register of Interest forms are published on our own website. As usual, they have also been sent to the Borough. In the past the Borough has chosen only to link to our site.
M – DPI Information	Where a member of the council has no entry on a form, please write none.	Complete forms remove risk of misunderstanding.	Noted