Introduction

This document includes the recommendations from the internal audit for 2020/21, together with any outstanding recommendations from the Internal Auditor's Reports for 2019/20 and the Interim Review carried out in December 2020.

Function/Area	Action
Minutes of Meetings	Ensure all minutes are approved and signed as soon as possible.
Minutes of Meetings	The amount of expenditure approved to be recorded in the minutes
Policies and Procedures	Generate a reserves policy
	The Council draws up a reserves policy setting out the level of general reserves required, and the amounts of reserves earmarked for particular purposes in the future.
Policies and Procedures	Document day to day procedures of the RFO
	The Council considers documenting the day-to-day procedures that are undertaken by the RFO in order to implement the requirements set out in the Financial Regulations. This will facilitate the handover of all or any duties to new employees.
Policies and Procedures	The Council should register with the Information Commissioner's Office (ICO).
Petty Cash	Enter cash from toilet in accounts
Income and Expenditure	Monthly expenditure schedule to be approved and signed by a Councillor
Bank and Cash	Bank reconciliations should be carried out to the last day of each month and are signed and dated by the Clerk on the day the reconciliation is done.
Bank and Cash	Bank reconciliations should be taken to Council meetings for checking by a Councillor on a quarterly basis. The Councillor should ensure that bank reconciliations are being undertaken regularly and are correct. The Councillor should evidence the check by signing and dating the bank reconciliation.
Bank and Cash	Evidence of approval of invoices should be obtained, either by email or some other method if more practical, and recorded on the date that authorisation for payment is given.
Bank and Cash	Invoices should be filed together, and organised in such a way that they can be easily located and the date and evidence of authorisation for payment and the and method of payment can be easily checked. I recommend that invoices are filed in order of the date that they are paid, and that the date of payment and evidence of authorisation of payment are recorded on or with the invoice. The invoice details such as supplier, invoice no. invoice date etc should also be recorded in the cash book to make cross checking simpler.

Bank and Cash	Payment schedules of expenditure each month are taken to a Council meeting and written evidence of approval is obtained, at the meeting, by a Councillor. Payment schedules should be filed with the minutes of the meetings.
VAT Reclaim	VAT has not been reclaimed for a number of years. As recommended in my last report the Council should submit VAT claims regularly, annually or preferably more frequently. A VAT claim should be made as soon as possible to maximise the three year time limit before which VAT becomes unreclaimable.
Pension	Pension payment arrears are paid over as soon as possible and are paid over regularly in the future.
Risk Assessments and Insurance	Carry out Risk Assessment for Covid-19 and re-opening after lockdown
	Update Risk Management Policy, and institute annual review procedures
	The Council should review, update and adopt the risk assessment.
Asset Register	Confirm adequate Insurance cover
	Complete regular (annual) update of asset register
	The 2019-20 audited AGAR including the audit report is put on the Council's website.
	The minutes of meetings should be published on the Council's website, within one month of the meeting.

Richard Maccabee, Clerk to the Council, 17th August 2021