

## Goxhill Parish Council

### Internal Audit Action Plan 2021/22

<u>Recommendation</u>	<u>Action Taken</u>	<u>Date Completed</u>
The costs associated with any training provision should be identified as administration in the cash book and hence included in box 6, all other payments, on the Accounting Statement	Correct coding on the cashbook by the proper officer	Ongoing
When the council next reviews its Standing Orders it should update them to reflect the latest NALC Model	Standing orders adopted '2106/15'	2/6/2021
Financial Regulations should also be reviewed for continuing relevance to the council at the same meeting	Financial regulations to be reviewed and adopted	Ongoing
To satisfy the two- signature rule that two people should be involved in all payments (whether before, at the time of, or after the payment) an additional nominated council Member should sign the monthly reconciliation at the same time as the Chairman	Implemented at the next meeting	Implemented and ongoing
The file of invoices should also be made available to the council at each meeting for review and verification	Proper Officer to bring copies of the invoices to meetings for council viewing if required	Implemented and ongoing
Expenditure should only be coded to the statutory power of s.137 when no other statutory power is available to the council.	Proper Officer to ensure correct allocation of finances in the cash book	Ongoing
If any cheques are issued in future years, the cheque book should be submitted to audit for verification of the 2- signature rule.	Usage of cheques are very minimal however will ensure the 2-signature rule is carried out	21/6/2021
As reported last year, inspection sheets should be provided to audit for review and verification. Such forms should be completed for each area of land inspected and all council assets which could give rise to health and safety issues. They should record the date of inspection, details of what has been inspected, any defects/issues found and be signed off by the person carrying out the inspection. They should be returned to the council's office for filing and should be reviewed by the Clerk and signed as reviewed. The inspection sheets should include provision to record what remedial action has been taken and the date that it was completed. The retention of such documents is essential in the event of injury or a claim against the council	This is already being done, file including all the information was not delivered to the auditor for inspection	Ongoing
The council should review its Scale of Charges during the current financial year	Scale of charges to be reviewed asap and will be reviewed annually	Ongoing
The Allotment Register should reflect all income due and received during the year	Late payment resulted in split of figures, will ensure all payments are received by the end of the year	21/6/2021
Clearer cross referencing of income received in respect of the cemetery to the cemetery records is required to facilitate audit testing and verification.	No register of graves book! Proper officer to order and use allowing cross reference of income. Book now	16/7/2021

	received and with the Proper Officer	
The Clerk should re-calculate the arrears of pay due to the 2020/21 NJC pay award and include the shortfall of gross pay in the next month's pay calculation for audit review and verification at next year's audit.	Proper Officer to discuss with the Personnel committee	Ongoing
As the Youth Account remains open with a nil balance, it remains one of the council's bank accounts and, as such, should still be included on the monthly bank reconciliation (showing a nil balance, unless further funds are transferred into this account).	Youth fund account now shown on the finance report	21/6/2021
The authorisation of bank reconciliations by a Council Member is recognised as a significant internal financial control. An authorised Council Member should, therefore, sign both the bank reconciliations and original relevant bank statements as confirmation that both agree	Bank statement to be signed as well as the bank reconciliation, to confirm total figure is the same. All personal date to be redacted from the bank statement.	7/7/2021
Government guidance on the completion of the AGAR should be fully observed when completing the 2020/21 year-end returns for the External Auditor: The brought forward figures for Box 4, staff costs, and box 6, all other payments, on the Accounting Statement should be restated to reflect Government guidance on the re-allocation of staff travelling costs, and the cost of the Clerk's registration for CiCLA in 2020/21 should be deducted from box 4 and added to box 6 in accordance with Government requirements.	Proper Officer to ensure correct allocation of funds on the cash book and agar	Ongoing
The council should prepare an action plan including a timeline in accordance with the priority of recommendations following the review of each Internal Audit Report.	Action plan created, will be approved July 2021 meeting	7/7/2021
The council should ensure that the date of announcement of the Notice of Public Rights and the dates of the notice period are published in accordance with the Accounts and Audit Regulations 2015 (as amended, for Public Sector Audit Registered with UK Copyright Service Reg. No.: 284714616 Page   14 2020/21 only, by S.I. 2020/404 - The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020).	Proper Officer to ensure correct date is recorded	Ongoing
The council should publish all of the documentation required in accordance with the Accounts and Audit Regulations 2015 (as amended by S.I. 2020/404 (for 2020/21 only) The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020).	Proper Officer to ensure conclusion of audit is published	Ongoing
The council should minute that, "Because there are no Trust Fund monies available, the council has spent its own funds on the maintenance and upkeep of the Millennium Green for the good of the community as a whole."	Minute approved '2106/9'	2/6/2021

Prepared by: Vicky Haines (Proper Officer / RFO)

Reviewed and agreed by: Cllr Dunkley (Presiding Chairman) and the full council unanimously agreed – 2107/18  
(Chairman or council meeting)