

Internal Audit Action Plan

Recommendation	Comment	Date to be completed
Interim Internal Audit 2020/21		
The total amount of expenditure approved at the meeting is recorded in the minutes.	Completed for payments brought before Council. All monthly expenditure budgeted, minuted and contracted to be brought to Council	March 2023
Update Financial Regulations to include BACS payments.	Completed	
Monthly Bank reconciliations (last day of the month) signed and dated by the Clerk.	Ongoing	Feb 2023
Quarterly bank reconciliations for checking by a Councillor signed and dated.	Ongoing to be signed by a Councillor	March 2023
Ensure cash book shows when Direct debits and Standing Orders leave the bank, Cheques, BACS when they are authorised to leave the account.	Ongoing	Feb 2023
Ensure cash book is correct when recording whether transaction is BACS/Bank payment/ Standing Order/ Direct debit / Cheque.	Ongoing	Feb 2023
Councillors to see all supporting documentation before authorising payments. Evidence they have seen the invoices should be documented.	Completed for payments brought before Council. All monthly expenditure budgeted, minuted and contracted to be brought to Council and checked prior to the meeting by a Councillor.	December 2020
Care should be taken that all VAT reclaimed is supported by a valid VAT invoice addressed to the Council.	Completed	
Ensure on 2020/21 AGAR Council has declared that it is not a sole managing trustee.	Completed	May 2021
Final Internal Audit 2020/21 (Additional Only)		
Ensure on bank reconciliations that BACS and Direct Debits are not included as reconciling items.	Ongoing	Feb 2023
Interim Internal Audit 2021/22 (Additional Only)		
Council to consider obtaining a debit card in its own name.	Completed	
Final Internal Audit 2021/22 (Additional Only)		
Ensure bank reconciliation are correct.	Ongoing	Feb 2023
Interim Internal Audit 2022/23 (Additional Only)		
Ensure all internal and external audit reports are viewed by Council and ensure that proper action is taken on any recommendations made.	Internal audits to be presented to the Parish Council as part of the agenda pack and published on the Parish Council website.	March 2023
Ensure minutes accurately reflect the information considered by the Council.	Removal of rolling agenda items and verbal reports leading to actions. Agenda items specific and minutes to show the resolutions of the Parish Council with brief background if necessary.	Feb 2023
Ensure all minutes are signed and dated correctly	Locum Clerk to check if authorised by PC and amend the date. Chairman to sign	March 23

Review Standing Orders and Financial Regulations and other policies.	Standing Orders and Financial Regulations presented to meeting on the 13 th of March 2023. Other policies to be agreed at the Annual Meeting in May 2023.	March 2023
All cheque book stubs should be initialled by persons who sign the cheques, at the same time as the cheques are signed as evidence that the signatories have checked that the cheque stub accurately records the details of the cheque	Due to cost of cheques to the Parish Council BACs to be used unless in exceptional circumstances. Invoices to be checked against 'Bills for Payment' schedule and either BACs / Cheque payments.	March 2023
The Council must ensure that it has sight of all supporting documentation, and that documentation is checked before payments are approved and released from the bank.	Bills for Payment schedule created for every Parish Council meeting. Before the meeting Councillor to check invoices against schedule and either BACs / Cheque payments.	March 2023
The Council should investigate this with PATA and ensure it is being overcharged.	Finance Officer to investigate PATA payment and credit.	March 2023
The clerk's pay rate should be reviewed to ensure that incremental increases have been properly applied.	Finance Officer to review payrate against contract.	March 2023
Review, update and adopt the risk assessment before 31 March 2023.	Risk assessment presented to meeting on the 13 th March 2023.	March 2023
Consider the level of insurance required annually when it is renewed, to ensure it remains adequate.	Locum Clerk to investigate level of current level of insurance before next renewal.	By end of June 2023
Investigate assets held by the Parish Council and amend the asset register if necessary. Restate if incorrect last year.	Locum Clerk to investigate asset register – may need extra-ordinary meeting for approval and then restate on 2022/23 AGAR if necessary.	By annual meeting May 2023
Locate trust deed to ensure Council is meeting its responsibilities as trustee.	Trust Deed located and checked. Parish Council is sole trustee.	March 2023
The Council must ensure it meets as the trustee of the Bleadon Children's Playground Charity as required	Hold Annual Trustees meeting following Charity Commissions regulations and guidelines.	By end of June 2023