



## Newton and Biggin Parish Council

### Internal Audit Report and Action Plan

for agreement at June 30 2022 Parish Council Meeting

Following on from the Internal Auditor's Report dated 27<sup>th</sup> May 2022, the Action Plan below has been compiled to address any recommendations.

	Issue raised by Auditor	Action	Lead and timescale
1	No facility for Councillors to authorise online banking payments.	Review online banking procedures with Lloyds to identify opportunities for councillors to approve payments.	RB / RC – August 2022
2	Incorrect VAT entry in Scribe for annual insurance premium	Ensure that 2022 entry is coded correctly.	RB – June 2022
3	No annual risk management assessment was available.	Undertake generic risk assessment to cover all possible management risks to the council (such as loss of clerk; loss of documents etc), and report findings to PC mtg	ID / RB - August 2022
4	No <u>formal</u> procedure was in place to review the insurance policy annually.	Add 'annual review of insurance policy' to the annual policy schedule.	RB – July 2022
5	No assessment of the risks which may occur from and to, the assets of the PC.	All PC assets to be inspected quarterly and reported back to PC meeting. Amend Health and Safety policy to include this requirement.	BT / RB – August 2022
6	Budget preparation not sufficiently detailed for 2020-21 budget.	As budget preparation for 2021-22 was acceptable, continue with this format for 2022-23. Amend forecasting spreadsheet to include three year view.	RB – Nov 2022 to Jan 2023
7	Consideration of the General Power of Competence	PC to consider requirement for working towards the General Power of Competence	ID / RB- September 2022
8	No terms of reference and policy of annual checks for the PC in its role as Managing Trustee for the Village Hall	Draft a new Management Document and seek approval from PC and Village Hall Committee. Ensure that the PC sees copies of accounts; risk assessments; electrical certificates etc and document.	ID / RB - July 2022
10	No Social Media policy is in place.	Draft a Social media policy (either stand-alone or add into GDPR policy)	ID / RB – October 2022

The following points were noted by the Clerk, but not formally mentioned in the Internal Audit report:

	<b>Informal issue noted by the Clerk</b>	<b>Action</b>	<b>Lead and timescale</b>
<b>1</b>	No formal appointment of B Wooliscroft as internal auditor	Formally approve the appointment of B Wooliscroft at PC meeting and issue a letter of instruction.	RB – January 2023
<b>2</b>	The way we answer tick boxes on Annual Return to do with Charitable Trusts (Section 1 Box 9 / Section 2 Box 11)	As the PC are confirmed as Sole Trustees of Newton Memorial Hall, these boxes should be marked as 'YES' rather than 'N/A' for 2021-22 AGAR.	RB – June 2022
<b>3</b>	Five Arches Risk Assessment	Specifically mention in annual risk assessment that RBC are responsible for the Five Arches site.	RB / BT – August 2022
<b>4</b>	Consider increasing General Reserve to cover one year's precept.	When preparing 2022-23 budget, add this as a consideration.	RB / ID – Nov 2022 to Jan 2023
<b>5</b>	Clerk's contract needs to be re-issued	Amend contract to reflect recent changes to pay scale.	ID – August 2022
<b>6</b>	No <u>formal</u> procedure was in place to review the asset register annually	Add 'annual review of asset register' to the annual policy schedule.	RB – July 2022