



Newton and Biggin Parish Council

Internal Audit Report and Action Plan - Approved on 29 June 2023 Parish Council Meeting NPC23/06/0674

Following on from the Internal Auditor's Report dated 19th May 2023, the Action Plan below has been compiled to address any recommendations.

	Issue raised by Auditor	Action	Lead and timescale
1	<i>The minuting of the 'ordering' of council expenditure could be improved by noting the financial amount and the acceptance by councillors</i>	Ensure that the minutes make this approval clear. Agree ways of working for expenditure for the Village Hall.	RB – June 2023 ID / RB – July 2023
2	<i>No details were available of the tender/quotation process required by the financial regulations. As no process of this type had been required this year, an assumption was made that when required, the process I noted was in place will be followed.</i>	Ensure all Councillors are aware of the tender quotation process in the financial regulations and standing orders. The Clerk to share. The Council will follow this process if quotes are required this year.	RB– June 2023
3	<i>The minutes show the apologies received and reason noted. For completeness the approval (or otherwise) of these apologies being approved should be minuted.</i>	Add "accepted" to the apologies statement in the minutes.	RB – June 2023
4	<i>No signed contract of employment was available. This should form part of the records kept by the clerk.</i>	Complete review of contract and ensure it is up to date. Signed copy to be held by the Clerk.	ID / RB – July 2023
5	<i>No assessment of the risks which may occur from trees etc being the responsibility of the PC and others, was available. This needs to be put in place and recorded and reviewed regularly.</i>	The Parish Council does not own or have responsibility for any trees in the parish. Advice has been sought from WALC who have confirmed that the Parish Council should NOT be undertaking any inspections of anything that is not owned or run by the Parish Council. As the Parish Council do not own any trees, no action will be taken with this suggestion from the audit.	N/A

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

	Informal issue noted by the Clerk	Action	Lead and timescale
1	The minuting of the bank reconciliation could be improved by adding that it had been signed.	Ensure that the minutes state that the bank reconciliation was approved <u>and signed</u>	RB – June 2023