

## 1 Introduction

The Parish Council considered the report of the Internal Auditor ([click here to view](#)) for the year 2019/20 at its meeting and agreed the action plan in response to the recommendations.

### Audit Recommendations and response

Rec. No.	Recommendation	Response
R1	<i>(Accounting records)</i> Accounting records should be enhanced to record detail of all income receipts.	The Clerk has added a detailed Income sheet to the Parish Council's Accounting Spreadsheet for 2020/2021.
R2	<i>(Corporate Governance)</i> Council should consider reducing the tendering levels in SO's and FR's. £15,000 is suggested as a reasonable level in the light of expenditure patterns.	The Council will review the tendering levels in its Standing Orders and Financial regulations through its annual review process to set a level at or below £15,000 as considered appropriate.
R3	<i>(Corporate Governance)</i> All documents downloadable from the website should be in PDF format.	The Clerk will ensure that all files uploaded to the website are pdfs. The Variance and Bank Reconciliation files that the Auditor refers to from 2019/20 have been replaced with pdf files on the Council's website.
R4	<i>(Review of Payments)</i> Every effort should be made to obtain a VAT invoice or receipt for each transaction that clearly shows the payee as the Council, and a VAT registration number	The Clerk has this requirement in place. If Councillors are purchasing on behalf of the Council for a particular project, then a VAT receipt is required.
R5	<i>(Review of Payments)</i> VAT reclaims should be made more frequently to enhance the Council's cashflow and interest earnings.	The Clerk will assess the Council's VAT position every quarter if expenditure allows, a VAT claim will be submitted, as a minimum a claim will be submitted once a year in January to ensure that funds are returned within the Financial Year.
R6	<i>(Management of Risk)</i> Council should consider reviewing the Risk Register more frequently, eg. quarterly.	The Clerk will put the Risk Register to the Parish for review on a quarterly basis in June, September, December and March.

The above recommendations were approved by Council on 18<sup>th</sup> May 2020 and need to be implemented.

#### 1.1 Detail of Receipts

The Clerks accounting spreadsheet now includes this as a specific item. Would Councillors like this included in the Statement of Accounts presented to Council each month for approval?

#### 1.2 Tendering Levels

This is to be considered through the following agenda item on Standing Orders and Financial Regulations.

### 1.3 Website pdf's

This has been actioned no further implementation required.

### 1.4 VAT invoices/VAT reclaims

Councillors are reminded to request VAT receipts if purchasing on behalf of the Council. The VAT reclaims will be actioned by the Clerk, would Councillors like this reported in any specific way?

### 1.5 Risk Register Review

Review will be undertaken quarterly and is on the agenda under item 6.

## 2 Other Matters

In addition to the recommendations the Auditor also noted that the Council should approve the Asset Register when normal meetings resume. The Council is required to inspect its assets annually as part of this process. This has in the past been done by visual inspection of the bins, goal posts and telephone kiosks with the last full inspection of the Well House being carried out in 2017. The auditor in discussion with the Clerk has suggested that the goal posts require a proper qualified inspection as is done with other play equipment.

### 2.1 Goal Posts

The Clerk has obtained quotes for such an inspection from accredited companies which are as follows:

Company	Individual visit	Combined Visit with work in nearby parishes
Engineering Design services	£245.00 plus VAT	£85 plus VAT
RoSPA Playsafety	£232.00 plus VAT	£68.50 plus VAT for 5 items
JP Play Ltd		

### 2.2 Well House

Well House, Derry Hill Grade 2 listed ([click here for details](#))

This was repaired by Bowood estate in 2015 and last inspected in 2016, it is insured for £36,878.83. To keep the building in good repair and provide information for the Council's insurance renewal in 2021 an expert inspection on the condition of the building should be carried out.

Recommendation: That the Finance Committee recommend to the Parish Council that as part of reviewing the Asset register that the cost of funding inspections of both the goal posts and Well House be approved and organised.  
(Funding from the general reserve.)