

Have comments from the internal audit 2021-2022 been addressed?

Recommendation 2021-2022	Comment
Precept - minute	Yes - Completed
Reserves – monitor	Yes – however, high reserves remain. Council advised to adopt a Reserves Policy and continue to monitor. Ear marked reserves stand at £13,500 and expenditure on a new pathway and apparatus for the Playing Field is imminent.
Standing Orders, Financial Regulations and Risk Assessment – review and ensure consistency	Yes – Completed. NALC Model Standing Orders and Financial Regulations adopted, April 2023.
Transparency Code for Smaller Authorities – comply	Yes - Compliant

Areas in the 2022-2023 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Reason
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Recommendations for action 2022-2023

Areas for consideration or improvement	Recommendation
Agendas	Suggest adding a date of publication to agendas and for the Clerk to sign.
Bank Statements	Recommend two authorising Councillors sign/initial bank statements upon reconciliation.
Exercise of Public Rights	Consider minuting the agreed dates for the Exercise of Public Rights upon approval.
Inspections	Suggest inspections of playing field equipment and Council owned assets are recorded.
Legal Power of Expenditure	It is good practice to record the legal power of expenditure and minute references of approval and expenditure against transactions made, including S137 payments.
Pensions Compliance	Contact the Pensions Regulator to ensure re-enrolment duties are up-to-date.