

Internal Audit – Action Plan

Loss of Clerk

The Council should seek to advertise for a new clerk as soon as possible. An advert should be placed with One Voice Wales.

Appropriate Books of Account have been properly kept throughout the year.

Invoices need to be kept either electronically or in hard copy to support payments. Authorisation by Council linked to payment approval has now been set up and needs to be maintained.

Financial Regulations

Require review on an annual basis, the current FR's are dated 2/9/19.

Budget vs Actual Reports

Reports should be approved by Council on at least a quarterly basis.

VAT refund

A refund was received on 17/9/21 of £898.68 which differs by £9.41 to the year end total. This should be checked against the claim to identify the difference to add to the next reclaim.

S137 Payments

Although there were no S137 payments (other than a write-back) made in the year, when considering grants, the power should be advised by the Clerk to the Council.

Register of Members Interests

Requires updating to record those interests declared in meetings.

Budget Monitoring

See Budget vs Actual reports above.

Members Expenses

Any Member not claiming expenses should send a declaration before the year end.

Salaries/Staff Payments

Payments for permanent/temporary staff should be approved in line with FR's

Asset Register

Now up to date and should be maintained.

Bank Reconciliations

Should be carried out regularly and reported to Council at least quarterly, with a Member appointed to sign off.

Accounting Basis

Accounts should be prepared on an receipts and payments basis. There should be no requirement for debtors and creditors until the Council hits the appropriate accounting threshold.

2021/22

It is likely that many of the identified weaknesses will apply to 2021/22.