

**Ecclesfield Parish Council - Internal Audit of Accounts for the Financial Year ending 31 March 2021 Interim Audit – Action Plan.**

**Report to – Finance and Premises Committee 29 April 2021**

The purpose of this paper is to update Council on the proposed actions taken as a result of the independent interim audit of the Council’s financial systems. The Committee is requested to consider the paper and its proposed action with a view to recommending them to Full Council for approval.

<b>Identified Action</b>	<b>Proposed Action</b>	<b>By Whom</b>	<b>By When</b>
<b>Internal Control Objectives – Annual Governance and Accountability Return (AGAR)</b>			
From work carried out at this audit I found that although the latest bank reconciliation statement appeared to indicate that the accounts were balanced, in fact when the information was checked and corrected, they did not. In order to ensure that the internal control objectives are met for 2020/21 these issues must be resolved for the year end accounts.	The Clerk/RFO to ensure that the bank reconciliation statements balance for the year end accounts.	Clerk/RFO	April 2021
<b>Precept</b>			
Although the precept has been properly approved again it is not transparent what amount of money the council are to raise through taxation, and I repeat my recommendation to include the amount for the benefit of those reading the minutes.	The Council to record the precept agreed and requested as an amount in pounds as well as a percentage change.	Clerk/RFO	January 2022
<b>Council Minutes</b>			
During my review of the council’s minutes, I noted that a number of policies and decisions recommended to council by the Finance and Premises committee are subsequently approved. However, this is done by accepting the minutes and recommendations of that committee without any information of the matters resolved. In this format it is not transparent from the published minutes what the council are actually approving.	When a Council policy which concerns governance and how the Council is run and managed is recommended for approval by Full Council by a sub-committee then the minutes from Full Council should specifically state that they are approving that policy.	Clerk/RFO	Already actioned.
<b>Grenoside Exhibition Fund</b>			
The council correctly excludes funds and assets from the council’s accounts and asset register. However, I note that at the January meeting of the Finance and Premises committee the charity’s business	The Council to ensure that decisions are made and recorded by the charity trustees as a	Clerk/RFO	Already actioned.

was discussed and it was resolved to take the accounts to the full council meeting for approval.

meeting of the trustees.