

First Quarter Internal Audit Report for Stanway Parish Council

Matters Identified in the Final 2020/2021 Internal Audit Report and Progress Thereon

Report Section	Outstanding Matters	Progress to 11/08/2021
Section 2	Standing Orders to be reviewed	<p>The Council's Standing Orders in paragraph 3(j)(ix) state that, at the Annual Meeting of the Council held in May, one item should be the review and adoption of appropriate standing orders and financial regulations. However the Council (Minute 20(iii)) simply agreed to adopt the current Standing Orders en bloc with a view to the Clerk proposing a review schedule during 2021/2022 for the Corporate Governance Committee.</p> <p>There is no evidence of that schedule yet having been presented to that Committee.</p> <p>The Council should follow, and action, the business outlined in its Standing Orders for the Annual Meeting as these items govern the Council for the Civic Year.</p>
	Financial Regulations to be reviewed	<p>The Council's Standing Orders in paragraph 3(j)(ix) state that, at the Annual Meeting of the Council held in May, one item should be the review and adoption of appropriate standing orders and financial regulations. However the Council (Minute 20(iii)) simply agreed to adopt the current Financial Regulations en bloc with a view to the Clerk proposing a review schedule during 2021/2022 for the Corporate Governance Committee.</p> <p>There is no evidence of that schedule yet having been presented to that Committee.</p> <p>The Council should follow, and action, the business outlined in its Standing Orders for the Annual Meeting as these items govern the Council for the Civic Year.</p>
Section 3	Review use of S137 Powers – cannot be used if a	Not addressed at this review.

	power already exists	
Section 4	Risk Assessments need reviewing	There has been little progress on reviewing and updating the risk assessments, and the Council is open to potential claims against it not being covered by its insurance. Given the Council's level of staffing it is unlikely that a full review of its risks is possible during 2021/2022 without external support. There are a number of organisations which offer a full review of risks and provide the Council with appropriate risk assessments, policies and safe methods of working. Given the increase in maintenance work being undertaken in-house the Council needs to ensure that its risks, particularly to staff and the public, are managed.
Section 8	Introduce a system for approving additional hours and overtime	This recommendation remains unimplemented. The new Clerk has already accumulated in excess of 100 additional hours and the Council needs to address this situation, both by agreeing how to deal with these 100 hours, and to ensure that future additional hours are by agreement.
Section 9	Review Asset Register	This review is still outstanding.
Other	Ensure adequate personnel policies are in place	The Council appears to have made no progress on ensuring that adequate personnel policies are in place.

Other Matters Noted at the Audit Requiring Attention

During covid lockdown the Council moved to all Councillors being sent a schedule, and scanned copy, of invoices due for payment. In addition invoices for less than £50 were not scanned.	Invoices were not initialled by Councillors to ensure they were no presented twice, nor were there any positive emails denoting that Councillors had checked the invoices prior to them being paid. Whilst this temporary situation continues the Council should ensure that at least two Councillors on each payment run confirm by email that they have checked and agree the payment of each invoice.
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As of 11 th August the minutes of the Full Council meeting held 29 th July 2021 were not available on the website.	Ideally minutes should be available online within one week of the meeting date.
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Other items to Note

Sample checks on payments	Sample checks were made on payments and other than invoices not being initialled (see above) all were in order.
Appoointment of Internal Auditor	Agreed at Full Council 27/05/2021
Appointment of RFO	Agreed at Full Council 27/05/2021
Review of Insurance Cover	Agreed at Full Council 27/05/2021
Review of staff subscriptions	Agreed at Full Council 27/05/2021
Clerk's Salary increased to Local Clerks Substantive Level 3	Agreed at Full Council 27/05/2021
Regular Direct Debit and Standing Order Payments Agreed	Agreed at Full Council 14 th July 2021