

INTERNAL INTERIM AUDIT RECOMMENDATIONS

The interim internal audit was undertaken 2nd October. The following minor scopes for improvement or recommendations were raised:

- In 2024 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to start the period of 30 working days for the public to inspect the accounts the day after the AGAR was published. In 2024 there is more than 1 day between the public rights period on the publication date. The Council should ensure that in 2023/24 they start the public rights period the day after the unaudited AGAR

Future Action: Clerk to publish the unaudited AGAR and begin the public rights period 1 working day later, it must include the first 10 working days of July, not including Saturdays Sundays or Bank holidays
- The accounting statement at Section 2 contains the following error, which was not corrected because the value was immaterial: previous year Box 9 figure is £39,080 when should be £39,030. In future, the Council should ensure that the Annual Governance and Accountability Return is accurate and complete

Future Action: Internal auditor and Clerk suggest the £12 per month use of Scribe Software which negates the room for human error
- The Council has left Boxes 11a and 11b in Section 2 of the Annual Governance and Accountability Return (AGAR) blank. Although the answers 'No' and 'N/A' can be inferred from other answers on the AGAR the Council should ensure all boxes are filled in

Future Action: Clerk & Chair to ensure all boxes are filled in going forward
- The Practitioner's Guide (March 2024), points 5.210 and 5.211 respectively state that:

All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business. If the Council has not created a generic email address by 31 March 2025, then this could result in either a qualification or other matter on the 2024/2025 AGAR

Future Action: Internal Auditor recommends the Council go to Parish Council Websites for the use of a gov.uk domain, website and all Cllr and Clerk email addresses. Clerk has details of funding available for the set-up costs, which will not be available in the future and has requested a quote from Parish council Websites
- The Accounts and Audit Regulations requirement a physical 'wet ink' signature on the original AGAR, which does not allow parish council's to fully comply with the

Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations

Actioned: This has been updated on the website

- The £6 a week home working allowance is for one payment only. The Clerk has received payments from two Parish Councils in July, August and September, therefore no home working allowance will be paid to the Clerk in October, November and December salaries.
Future Action: From January 2025 Elford Parish Council will pay £3 a month for home working allowance instead of £6
- The Financial report, Clerk report and any other information relating to the minutes should be published on the website as an appendices
Future Action: Clerk to reformat the agenda with appendices and to upload to website along with the minutes
- There is a discrepancy between the asset register on the website and the asset register Box 9 of the AGAR. Website shows £44,209 and Box 9 of the AGAR shows £43,959
Future Action: Clerk to investigate discrepancy and recommends the £12 per month Scribe software where the Assets register can be uploaded, and which negates the room for human error. An acquisition value and depreciation and insurance value can be incorporated, which has been recommended by the Internal Auditor. The new SID pole and solar panel need to be added to the asset register, excluding installation and permit costs
- Administration costs towards the Post office need to be accounted for under S.137 of the Local Government Act 1972
Future Action: Clerk to request a separate invoice for the post office hours and to file this in the accounts under S.137
- In the draft budget the Internal Auditor recommended increasing the training hours for the Clerk due to the CILCA qualification, this was increased to £165 as another Parish Council has covered the cost for the CILCA course
Actioned: Draft budget has been updated to £165 training time
- The Internal Auditor has recommended the Council approves earmarked funds for the financial year 2025 – 2026 in the draft budget. It is recommended to place Election costs into an earmarked fund
Future Action: Earmarked funds to be resolved in October/ November meetings