

# ST SAMPSON PARISH COUNCIL

Parish Clerk: Mrs Sue Blaxley

The Hoven  
Tredarrup  
St Neot  
Liskeard  
Cornwall  
PL14 6PP

E mail:stsampsonpc@gmail.com

## **Recommendations to Parish Council in response to Internal Auditor's Recommendations**

<b><u>AREA COVERED</u></b>	<b><u>INTERNAL AUDITOR'S RECOMMENDATION</u></b>	<b><u>CHAIRMAN AND CLERK'S RECOMMENDATION TO PARISH COUNCIL</u></b>
Proper Accounting Records	<p>Recommend that the cash book is scrutinised and reviewed as part of the internal system of financial controls</p> <p>Recommend that the precept and CTS grant are decoupled</p> <p>Recommend review of the banking arrangements to ensure appropriateness of having two accounts</p>	<p>Chairman to sign income and expenditure spreadsheet at every meeting</p> <p>Clerk has actioned this on the external audit form</p> <p>Clerk to close the Lloyds Treasurers account number 1 and transfer the balance of this account to Lloyds Treasurers account number 2</p>
Financial Regulations	Recommend an annual review of Financial Regulations and Standing Orders and minuted	Actioned in May 2015
VAT accounted for	Recommend that the VAT is reclaimed as soon as possible and the process also forms part of the internal system of financial controls	Clerk has reclaimed past 18 months VAT paid. This will be done annually in future.
Assessed Significant Risks	Recommend that the Council adopt and minute a process on assessing risk	Risk assessments needed for village green, play park, toilets and car park
Reviewed Adequacy of Controls	Recommend that the Council produces, documents and implements the operation of internal controls	Clerk has prepared a financial risk assessment to be approved June 2015

Progress against budget was monitored	Recommend that the layout of the cash book is amended to allow in year monitoring of performance against budget	Clerk has actioned this
Reserves appropriate	Recommend the Council review the level of reserves in relation to expected expenditure and risk	Identify and minute earmarked reserves. Spend some money or do not precept.
Correct prices applied	Recommend all charge prices are annually approved and minuted by Council	Parking charges to be reviewed September 2015
Salaries and Allowances	Recommend that the Clerk receives a contract and JD as soon as possible	To be actioned June 2015
	Recommend that the Clerk's remunerative spinal point and any allowance/expense rate is annually minuted	To be actioned June 2015
PAYE operated and applied	Recommend that the use of HMRC RTI forms part of the internal financial controls and that the current situation is reviewed by the Clerk	Clerk has actioned this
Periodic and End of Year bank reconciliations were properly carried out	Recommend that the layout in the cash book is amended to facilitate carrying out and minuting in year bank reconciliations	Clerk has actioned this

