

CRESSAGE, HARLEY AND SHEINTON

PARISH COUNCIL

Internal Audit Action Plan

<u>Issue (as identified in internal audit report of SDH Accounting)</u>	<u>Action Required (all to be done within 3 months)</u>
A – Accounting Records – no receipts ledger	New cashbook to include a receipts ledger and receipts to be reported to council.
B – Payments – record of approval not minuted	All payments to be minuted identifying as a minimum payee, amount, item and reference no of cheque/SO/DD. Councillors to check invoices and those signing the payment authorisation (two councillors) to initial invoices and cheque stubs.
D – Precept and Budget – inadequate detail	The budget will be re-profiled to break the categories down in more detail and reserves will be broken down into ringfenced and non-ringfenced reserves. Spend against budget to be monitored quarterly.
G - Payroll – system not robust and does not clearly demonstrate payroll is being processed correctly	Payroll to be done monthly using RTI compliant software and clear records to be printed – payslips, Gateway receipts and P60s/ end of year payment summary.
H – Assets Register	Re-format it using the template in JPAG Practitioners Guide
I – Bank reconciliations – not presented to council	To be carried out quarterly and reported to council for checking and approval.

Approved by Council 8th May 2018

Signed (Chairman)

Signed (RFO)

Review: August 2018