

Goxhill Parish Council

Internal Audit Action Plan 2021/22

<u>Recommendation</u>	<u>Action Taken</u>	<u>Date Completed</u>
As it has now been confirmed that the Village Hall belongs to the Village Hall Charity and not the Parish council, the council must not incur any further direct expenditure on the Village Hall and must not reclaim any VAT which does not relate to council business.	No expenditure is being incurred by the council nor any VAT being reclaimed	Complete
Standing Orders should be amended in the current financial year to take account of the Government's revised procurement thresholds.	Standing orders were approved Jan 2023 and Financial Regulations to be reviews February 2023	Complete (Almost)
The shortfall in the March 2022 payment in respect of employer's NI should be paid to HMRC as soon as possible to avoid a surcharge or interest being charged on the late payment.	Additional fee was paid to HMRC as soon as identified	Complete
Payments made, which satisfy HMRC simplified invoice rules should be analysed in the cash book with the appropriate VAT element identified in the VAT column for reclaim purposes from HMRC.	All invoices to be double checked to avoid error with VAT reclaim	Complete – ongoing
VAT should only be recorded in the cash book when the council is in receipt of a VAT invoice	Noted	Complete – Ongoing
The payment of PAYE and NI to HMRC in November 2021 must be re-allocated to staff costs in the cash book for inclusion in box 4 on the year-end AGAR. This must be done prior to the submission of the AGAR to PKF Littlejohn.	Once identified by the internal auditor, the cashbook was amended to reflect correct staff costs. Cashbook for the new financial year has been amended so error does not reoccur	Complete – Ongoing
Expenditure should only be coded to the statutory power of s.137 when no other statutory power is available to the council.	Noted – grant applications is the only expenditure allocated to s. 137	Complete – Ongoing
All inspection sheets should be provided to audit for review and verification	Inspection sheets are now being carried out for the Parish rooms and allotments	Complete - Ongoing
If the allotments and the Parish room are not being inspected, they should be added to the inspections currently being undertaken, in order to protect the council's interests and potential liabilities.	Parish room inspections are now being carried out monthly by the Proper Officer	Complete – Ongoing

<p>As a contract of employment is a legal document, the correct salary should be inserted in the contract to agree with the 2021/22 NJC SCP for this member of staff.</p>	<p>Actions noted</p>	<p>Feb 2022 was the last updated contract signed by the council, however revised contract to reflect new hourly rate to be approved in February 2023 committee meeting</p>
<p>If the ownership of the beacon, flagpole and flags is to remain with the council, the assets should be added to the register during the current year at a nominal value of £1 each as gifted assets.</p>	<p>Beacon and flag pole are not owned by the council. All council assets are updated on the asset register</p>	<p>Completed</p>
<p>As noted in section 3 of this report, the payment of PAYE and NI in November 2021 must be re-allocated to box 4 on the AGAR and the figure in box 6, all other payments, must be reduced by the same amount. These must be actioned prior to the submission of the AGAR to the External Auditor and a revised copy of the Accounting Statement should be forwarded to the Internal Auditor for record purposes.</p>	<p>Agar amended as soon as identified</p>	<p>Completed</p>
<p>The council should ensure that accurate information is entered onto the AGAR.</p>	<p>Information to be double checked for the new financial year</p>	<p>Completed</p>
<p>The council should ensure that the minutes accurately reflect the documents being approved for the External Auditor.</p>	<p>Will double check with next audit</p>	<p>Completed</p>