Interna Audit Recommandations Implémentation Progress Report

Item	Recommandation	Status
Year 24/25		
Internal Controls Review	The council should conduct an annual review of the effectiveness of the system of internal controls and document this review in the minutes.	**Outstanding** to be completed as part of the 204/25 accounts closure
August payroll reconciliation	Council should review the August 2024 SCRIBE payroll total and reconcile this to the underlying payroll employer summary to identify why there is a difference between SCRIBE and the payroll summary	**Completed difference caused by timing of HMRC payment**
Ultra Vires payment controls	The council could improve procedures to prevent ultra vires payment by ensuing that for significant or unusual payments, the empowering legislation is narrated next to the payment when approved by council	**Outstanding** will be included in the annual review of standing orders and financial regulations
Year 2023/24		
Reserves levels	The council should review the adequacy of the level of general reserves during the next budget setting process with reference to sector guidance	Completed Council has in place a policy to retore free reserves to 50% of net precept expenditure over the next three years
Town halls hire price list inconsistencies	The council needs to review the hire price lists to ensure that: • all categories of hire are included. • pricing reflects all possible hire periods, for instance, by establishing a basic hourly charge that could be applied by officers.	**Outstanding** all pricing to be reviewed in October as part of the 26/27 budget process
Periodic checks of hire invoices	Councillor periodic checks should be expanded to cover the accuracy of pricing of income invoices by comparing a sample of sales invoices to price lists.	**Outstanding** to be introduced in April 2025
Year 2022/23		
Year end procedures incorrectly applied	The council is an income and expenditure council and must apply year end procedures to completely and accurately	**Outstanding** 24/25 accounts will be prepared on an

	capture all accruals, creditors, non VAT debtors, prepayments and receipts in advance for inclusion in the year end trial balance and balance sheet and income and expenditure accounts.	income an expenditure basis
Risk assessment does not address supplier fraud	The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.	**Outstanding** Risk register to be reviewed by the end of June, and this will be incorporated
Gifts & Hospitality and expenses polices	The council should establish a gifts and hospitality policy, and an expenses policy	Partially Complete Gifts and hospitality policy in place expenses policy to come to F & G in May
Fees and Charges annual review	Fees and charges should be reviewed and approved annually by council in accordance with the Financial Regulations	**Outstanding** From 2026/27 fees and charges will be reviewed as part of the budget exercise