

Appendix A for Extraordinary Council Meeting 03.06.24

INTERNAL CONTROL FINDINGS AND RECOMMENDATIONS MONDAY 22ND APRIL 2024

The following observations were made:

1. Several payments were duplicated requiring refunds.
Two duplications, due to being invoiced twice. Both payments were refunded in a timely manner.
2. Some payments authorised by Council were found to be estimated rather than actual.
Direct Debit to V – This has now been resolved as RFO can access the account
3. Several invoices were missing from the list on the payments sheet.
This is an overstatement. Only one invoice was missing, as the RFO was not present. As soon as she was in attendance, the invoice was printed.
4. Some payments had been approved by Council but had not been paid.
That is correct procedure although the reason they had not yet been paid could be stated in the minutes.

Recommendations

1. Set up Direct Debits on utilities where possible, to remove the need for estimation of payments and these should be paid in arrears.
Approval of Direct Debits and Standing Orders is part of the Annual meeting held on 13th May 2024.
2. If a payment has been authorised by the Council, it should be paid promptly and certainly before the next Council meeting.
There may be justified reasons why a payment has not been made.
3. To remove the need for outside persons or staff using personal money for Council purchases and then needing to be reimbursed, a business Debit Card should be a priority.
Agreed by RFO and card applied for with the new Unity Bank Account.
4. Set up Direct Debits for payments such as HMRC to remove any possibility of non payment.
RFO also recommends this and can be authorised at the Annual Meeting held on 13th May. It should be noted that non-payment was from 2023.
5. Recommend that the internal audit is done every two months so that any problems can be identified promptly.
RFO suspects this is in reference to Internal Controls? Internal Audit is only completed annually. Two different Councillors will be required each time.
RFO recommends a list is compiled of dates when the Internal Controls check should take place and Cllrs assigned to complete it.
6. Transfer the Vistry money to the CCLA account asap.
The CCLA account is not yet set up. Still waiting for more documentation from Cllr. Truslow. A new mandate form will need to be completed to add the two other Signatories.
7. Consider opening a new Lloyds account or move to a different bank.
The RFO is In process of completing a new account with Unity Trust.
8. Establish a clear division of work responsibilities within the office as there is too much crossover at present resulting in things getting doubled up or missed.
This is not part of an Internal Control Check and should be dealt with separately in a confidential staffing meeting.
9. **Recommend Councillors attend training to assist them with understanding the Internal Control check process.**