



INTERNAL AUDIT ACTION PLAN

Financial Year 2019/2020

Ser	Quarter	Recommendation	Remedial Action	Completed
1	1	The Council should review Standing Orders annually to ensure they are relevant and up to date.		
2	1	Where buildings are tenanted and the tenants are required to have their own insurances, that the Council require the tenants to provide evidence of satisfactory insurance cover to enable them to return a building to the condition required at termination of the lease (eg fixtures and fittings, equipment and furniture present at commencement of tenancy).		
3	1	The minutes need to explicitly state the agreed overall budget expenditure and income, in order to demonstrate what budget has been approved.	Clerk to ensure that this occurs when budget and precept are signed off.	
4	1	The process for agreeing general and specific rates of pay needs to be agreed by Council and consideration be given to setting up a separate, smaller, Personnel Committee to implement the process agreed.		
5	1	It is good practice that the RFO asks a member of Council to cross-check the bank statements with the reconciliation presented to the meeting, to confirm the balances reported tally with the actual statement, the Councillor then signing the	This will be added to the councillor signing checks from August 2019.	

		statements to signify this has been done and that the reconciliation is an accurate report. This prevents fraud.		
6	1	The Council should consider a review of the billing process to satisfy itself that it is keeping such losses (refers to debtors report) to the Council at a structural minimum.	Discussion point to be added to the September Town Council meeting.	
7	1	The Council should seek advice from the Clerk as Proper Officer of the Council on lawful conduct of meetings.		