

Agenda Item 25/26 – 007 - Internal Audit Report – 24-25 Recommendations

| Ref. | Recommendation | Actions | Completed / Date and minute reference |
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| B | The adopted standing orders be updated to reflect the values in the newly updated Financial Regulations | HAPTC have released updated model Standing orders and Financial Regulations. Both documents have been reviewed and are being presented to the July'25 meeting for approval. | Agenda Item 25/26 – 017 Internal Audit – b and c |
| | The clerk to consider an alternative to sole payment set up and release. | As above clause 7.4 in financial regulations | Agenda item 25/26 – 017 Internal Audit - c |
| | The clerk continues to ensure that all processes outlined in their financial regulations are rigorously followed or the financial regulations amended appropriately (example 6.9). – 2023/24 action | Financial regulations have been reviewed and updated in line with the updated Model regulations. | Agenda item 25/26 – 017 Internal Audit - c |
| | BRPC should consider financial regulation 11.1 (h) in relation to all contractors being used. – 2023/24 action | | |
| | BRPC do not fully comply with their own financial regulations. – 2023/24 action | The update financial regulations are awaiting sign off. | |
| C | To accurately reflect the wording in the BRPC Financial Regulations 2.4 Annual Review of the Effectiveness of Internal Controls -specific agenda item to be included during 2024/25 | To be added on the agenda at a later date in the year | |
| | To continue to review whether sole sign off by the clerk is the safest way for BRPC to operate (risk to clerk/councillors and public monies) -see JPAG 1.15.2 | As above clause 7.4 in financial regulations | Agenda item 25/26 – 017 Internal Audit - c |
| | Playpark inspections- this matter should be reconsidered by council now that the equipment is in place to ascertain if the frequency is sufficient to satisfy insurance obligations and safety/risk mitigation. | An annual inspection is due to take place during summer 2025. Quarterly operational inspections are being arranged. Quotes from 3 suppliers have been received and a decision is due in July 2025. | Agenda item 25/26 – 019 - quotes - c |
| | BRPC to consider the most appropriate HR policies to have in place to fulfil its statutory obligation as an employer. | | |
| | It is a recommendation of the Practitioners Guide 5.205 that councils should hold secure email addresses for all councillors to comply with GDPR. Advice should be sought in relation to this. | | |
| H | BRPC may wish to consider occasional sign off by a fully independent councillor (non-bank signatory) to further evidence risk control and to comply with Financial Regulations 2.2 | | |
| | That the replacement values for the telephone boxes are correctly registered with the insurer and that the overall cover | This has been added to the asset register along with the new playground equipment. | |

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| | is confirmed as sufficient. The clerk may find it useful for management purposes to include a column on the asset register for insurance values. | | |
| J | That invoices are initialled by someone other than the clerk prior to payment, when the payment schedule is signed off at each meeting (financial regulation 6.9) | Invoices received by the Chair are emailed to the Clerk for payment. The Council adopted a payment process in 2024 that is being followed. The cash book listing all payments is presented at each meeting for review and approval at the Councillors. | |
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