

Appendix 8.2 – Action Plan to address Auditor’s Comments arising from an Interim Audit conducted on 14 November 2022

	Auditor’s Comment	Action Plan (Officers’ comments)
Financial regulations & governance	<p>I would, recommend that the sample wording below in respect of the receipt of information by electronic means be used and to ensure all councillors are signed up.</p> <p><i>“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”</i></p> <p>It was noted the lists of committees for each councillor needs to be updated on the website.</p> <p>I recommend the committee terms of reference document is posted to the policies page of the website.</p> <p>I recommend the agenda is reviewed and the text updated to “summon” councillors to a meeting.</p> <p>I would recommend the total payment being approved be added to the minute wording to prove beyond reasonable doubt the authorised list.</p>	<p>Actioned – two councillors have not yet consented to receipt of papers by electronic means; papers are sent by post to these councillors.</p> <p>Actioned</p> <p>Actioned</p> <p>Actioned</p> <p>Actioned</p>

Reserves	<p>I am of the opinion the general reserve is a little low for a council of this size and that council should review its reserves in the light of its precept requirement.</p> <p>I remind council that earmarked reserves should only be used for genuine projects that have a definable end date and that “generalised” earmarked reserves should be discouraged.</p>	To be considered as part of the budget setting process – see budget report elsewhere on this agenda
Payroll	<p>I noted there was evidence of an historic short payment of £885.76 dating back to April 2020.</p> <p>I recommend an exercise is undertaken to reconcile the amounts physically paid, to what was required by the payroll and then what HMRC have on their record.</p>	This short payment predates all current Council staff by some time and has been hitherto undetected because payments to HMRC are made so promptly that no correspondence from HMRC has been triggered. The reconciliation exercise will be completed as soon as possible and in any event before the end of the tax year (i.e. by the end of March 2023).
PWLB Loans	The closing balance on the AGAR at the 31 st March 2022 did not agree to the statement, this should be £581,929. The 2022/23 AGAR comparative balance will need to be restated.	This will be actioned when the 2022/23 AGAR is completed.
Assets	<p>The fixed asset register is maintained in AdvantEdge. There was a difference between the hard copy workings, the AdvantEdge system and the AGAR.</p> <p>The asset register will need to be updated to reconcile back to the signed AGAR. This will be checked at the year end.</p> <p>There is no evidence of council completing an annual review of fixed assets per FR – I recommend a rolling programme is put in place to review the existence assets.</p>	<p>At the time of the auditor’s visit officers were unable to demonstrate the reconciliation of the AdvantEdge system to the 2021/22 AGAR – subsequently officers satisfied themselves that the reconciliation was complete and look forward to demonstrating that is so to the auditor at his next visit.</p> <p>Officers plan a physical check of all moveable assets in the new year and will bring a full copy of the asset register to the Full Council meeting planned for March 2023 for Members’ agreement.</p>

Transparency	<p>A review of the web site shows the council is in part following the regulations; however, in the spirit of transparency the information could be made easier to locate.</p> <p>I would recommend the council update the website and I have sign pointed the clerk to a website that shows transparency as best practice.</p>	Actioned
Trusts	<p>I could not locate any minutes of the council acting as trustee, the council should have at least one meeting per year if only to agree the £Nil accounts and submission of the annual return to the charities commission.</p>	<p>The Locum Clerk has studied the legal advice, reports to Council and minutes from discussion about the status of the Iver Heath Recreation Charity and the Council's role as managing Trustee. The Locum Clerk wishes to consult with Councillors about this point at the Full Council meeting planned for 19 December 2022 before determining a date for a meeting of the Council acting as trustee.</p>