

Upton Parish Council - Internal Audit Report 2018-19

Audit Observations

Audit date	Priority	Observation	Recommendation	Status
20 June 2019	H	It was noted that the bank reconciliation as at 31st March 2018 included an amount in respect of unrepresented cheques that could not be verified to any specific items. The Council has not reviewed accurate bank reconciliations agreeing the cash book bank statements during the year.	The Council to ensure that regular bank reconciliations are undertaken, which agree the bank statement to the cashbook, and that these are subject to independent review	Pending
	H	The council approved a grant to St Francis Church for a replacement of church bell. £250 on the 3 December 2018. It is not permissible for Councils to provide grants to Churches for maintenance (this is prohibited under the Local Govt Act 1894)	Council to note that grants for maintenance of Churches are not permissible for local councils	Pending
	M	The Council has not reviewed its Standing Orders	The Council should review and, if necessary, update its Standing Order on an annual basis.	Pending
	M	A review of a sample of payments extracted from the March 2019 bank statement established that some of the underlying records were not in the folder however 2 of the 3 records were provided. The third clerk's expense claim provided however this was unsigned.	The council must ensure that underlying records should be retained in the invoice folder. Expense claim form must be signed and submitted to council for formal approval. These to be retained along with the invoice folder.	Pending

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Comments

	M	VAT has not been promptly reclaimed.	The Council must ensure that VAT is promptly reclaimed.	Pending
		Priority		
	H	High Priority: Potential of legal or regulatory non-compliance or risk of significant financial or reputational impact		
	M	Medium Priority: Potential for operational impact, medium risk of financial or reputational impact		
	L	Low Priority: Issues that the Council should be aware of, or that have been resolved. No further action required.		
				
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