

**Bradfield St George PC: Internal audit report 2018/19 - Action Plan**

| <b>Audit report item</b>  | <b>SALC recommendation</b>  | <b>BSG PC proposed action</b>   |
|---|---|---|
| <b>2. Standing orders</b>   | <b>Update required</b>  | <b>To agenda Sept 2019</b>  |
| <b>3 Payment controls</b>   | <b>Cllrs to evidence that they have seen actual invoice before chq signature</b>  | <b>Cllrs signing chqs must initial every invoice and chq stub ongoing</b>   |
| <b>3 legal powers</b>   | <b>Cllrs to satisfy themselves that there are adequate legal powers to support payments</b>   | <b>Clerk to identify legal powers to authorise payments in cashbook; s 137 expenditure to be id'd in minutes</b>      |
| <b>4 Risk management – insurance; 9 Asset control - check insurance cover</b> | <b>Review adequacy of insurance cover</b>   | <b>To agenda upon insurance renewal</b>   |
| <b>4 Risk management - internal controls</b>                                  | <b>Review system of internal controls and adequacy of the same</b>  | <b>To agenda March 2020</b>   |
| <b>5 Budgetary controls</b>   | <b>Minute that Budget for 19/20 has been set</b>  | <b>To agenda Nov 2019</b>   |
| <b>5 Budgetary controls; 6 Income controls; 10 bank reconciliations</b>       | <b>Regular reporting of budgetary/income info</b>   | <b>Resume bi monthly and quarterly financial summaries to meetings from Sept 2019; Cllrs to sign off on bank recs</b> |
| <b>5 Budgetary controls</b>   | <b>Review reserves and split into general/earmarked</b>   | <b>To agenda November 2019</b>  |
| <b>8 pension compliance</b>   | <b>Provide evidence of compliance with workplace pension scheme</b>   | <b>To agenda Sept 2019</b>  |
| <b>9 Asset control</b>  | <b>Review asset register</b>  | <b>Upon insurance renewal</b>   |
| <b>11 year end procedures</b>   | <b>Check website displays correct info</b>  | <b>Clerk- forthwith</b>   |
| <b>12 Internal audit for y/e 17/18</b>  | <b>17/18 internal audit report not considered by Council – deal with o/s items not covered by 18/19 report:-<br/>Evidence that RFO appointed<br/>Evidence of compliance with GDPR</b> | <b>-To agenda Sept 2019<br/>To agenda Jan 2019</b>  |
| <b>12 appointment of internal auditor</b>                                     | <b>Confirm for 19/20</b>  | <b>To agenda Jan 2020</b>   |
| <b>14 additional comments</b>   | <b>Minutes – page numbering</b>   | <b>Clerk to review ongoing</b>  |
|   | <b>Apologies – accepted or not</b>  | <b>Clerk to review ongoing</b>  |
|   | <b>GDPR compliance – personal data audit; data protection impact assessment; subject access request policy and subject access procedure policy; privacy policy</b>                    | <b>To agenda January 2020</b>   |