

Bramshott & Liphook Parish Council

Response to Final Internal Audit

Ref.	Control Area	Matter Arising	Recommended Action	Council Response	Monitoring Arrangement	Action
1	Segregation of duties	The systems over handling of hall bookings have been completely and effectively revamped since the interim audit.	As the usage of the Centre develops this will need to be monitored on a quarterly basis.	A clear system of accountability for booking and raising of invoices is now in place and all cash handling is located at the Haskell Centre	The Executive Officer and Finance Officer will review arrangements on a regular basis	Complete
2	Transparency Code	The website currently operated by the council does not contain all of the information that will be required by the transparency code including standard documents, and full financial information as well as accurate asset registers.	Over the coming months the capabilities and requirements of the council's website should be reviewed with the aim of consolidating transparency.	The council complies with the bulk of the requirements, including all income and expenditure, budgets, audit reports and minutes of all committee meetings. The council will continue to enhance the data available as the website is developed to ensure that all data is available by the required date.	The Executive Officer will monitor the requirements of the code and advise the council of any additional disclosure requirements.	Ongoing
3	Website	The current website of the council appears to be hosted by a third party who does not have a contract with the council.	The council should review its web hosting arrangements as part of renewing the site.	The council has a website working party that will meet to look at the requirements of a new website. A new website will make it easier to meet the transparency code and easier to navigate.	The working party meets regularly and implements a new website by the end of the current financial year.	Ongoing
4	Staff/Member Expenses	On occasions expenses have been paid on the basis of emails and informal sheets.	Best practice is to use a standard form for all claims.	All staff will use the claim form which has already been introduced.	No claim is paid other than through the official claim form.	Complete
5	Employer pensions	The council has already started the process of auto enrolment in advance of the deadline.	The council should ensure that it stays up to date with changes.	The council has a pensions working party which will meet when required and increasingly as the council moves closer to its staging date of 1 April 2017.		Ongoing
6	Earmarked Reserves	Some of the earmarked reserves appear to be historic rather than for ongoing projects or specific equipment renewal. The balances have not changed for five years.	At budget setting all reserves should be reviewed and only those with a clear purpose and spend date retained.	A number of unused earmarked balances were moved to general reserves as part of closing accounts 2014/15. Remaining balances will be reviewed in 2015/16 and moved where there is no clear plan for use.	All earmarked balances have a clear purpose and timeframe for use.	Ongoing
7	Payment Authorisation	Despite the passing of the LRO, where cheques are used it is still good practice for the signatories to initial the stub. This task will become less onerous when electronic payments are introduced in the coming months	Members should ensure that all payments are authorised and recorded. Protocols for electronic payments should be introduced later in the year.	The two cheque signatories initial the cheque stubs when signing the cheques. The council is planning to move away from cheques to electronic payments over the next few months and will ensure that standing orders, financial regulations and protocols are in place.	Periodic check that cheque stubs have been initialled by the two members authorising the cheque payment.	Complete