

Internal Audit Service

Bingham Town Council

Statement of Matters Arising and Recommendations – 2019/20

During the internal audit carried out for the above Council, the following matters arose. These matters arising should be reported to Council. It is recommended that the action noted against each item be taken by the Council/Clerk.

	Matters Arising	Recommended Action
1	The Internal Audit Report for 2018/19 was presented to Council for consideration on 14 May 2019.	N/A
2	It is recommended and accepted practice to regularly monitor progress against the approved budget. This is done by the Policy & Resources Committee on a quarterly basis, although this has never been regularised.	Budget monitoring reports are produced at the completion of each month and Financial Regulations should be amended to include monthly monitoring to Policy & Resources Committee.
3	The Council's Financial Regulations currently include for all payments over £2000 to be authorised by Council before payment is made. This is considered to be low for the size of Bingham Town Council, especially when considering that most payments are made by BACS and that two Councillors are required to sign as authorised.	Council should consider increasing this limit to £5000.
4	It is understood that, on occasions, room hire has been granted to hirers free of charge for a limited time period, which has led to failure to issue the appropriate invoice when that period has ended.	In order to properly monitor the issue of invoices to hirers at the end of any free-of-charge period, all hirers should be issued with an invoice for each hire, even if a zero-charge invoice is issued.
5	There were no other matters arising from the 2019/20 Internal Audit which warrant bringing to the attention of Members.	N/A.

These matters arising should be reported to the next available meeting of the Council and any decision taken should be fully minuted.

Signed.....Barrie Woodcock

Date.....23 July 2020.....