

Internal Audit Report 2017/18

Points to note from Mike Harness – Internal Auditor – given verbally:

- It was noted that several quotes had been obtained for laptops for the Transparency Code grant but none of these models had actually been purchased – *the clerk was able to confirm that the quotes were simply to identify how much grant to apply for and that as a result of the volatile market with prices changes daily, the model finally purchased was a better spec for a lower price.*
- It was not clear whether the clerk had been paid for April 2017 – *the clerk was able to confirm that she was paid for the hours worked and then the payment was re-adjusted to reflect the change to fixed hours (as minuted 6th June 2017 item 14 iv).*
- The minutes approving a pay rise for the clerk had not been spotted – *the clerk later highlighted item 8 in the minutes of 5th September 2017 which approved an increase of 1 point on the pay scale in view of the fact that she had gained the CiLCA qualification.*
- The explanation of variances sheet for the change in spending compared to the previous year was missing – *the clerk gave a verbal recall of the explanations and later emailed the form for reference.*
- Last year the council was pulled up for the Internal Auditor ticking 'Yes' for the statement 'Petty cash payments were properly supported by receipts' when in fact the council do not have a petty cash system. On the Audit form it says if the response to any item is 'Not Covered' because coverage is not required, 'the internal auditor must explain why not' however the form will not accept text to enable this to be entered! - *the clerk offered to include a statement to this effect when uploading the accounts to the website.*