

**NETHER WALLOP PARISH COUNCIL**

**The Internal Audit went well as the Auditor’s report shows.**

**In the report there is reference to improving some of our procedures and processes. This paper is to give council insight as to why progress is necessary.**

<b>Questions from Auditor:</b>	<b>Explanation given:</b>	<b>Further Comments from Auditor:</b>
<b>1. Marquees</b>		
You are paying £540 pa to store marquees, why do you have an income of £210?	Due to Covid, there haven't been many hires of the Marquees from the Village Green Working Group.	Where can I find: 1. Hire Costs on the website. 2. Contact details of person to contact if it isn't you. 3. Information of when the Marquees are available. 4. Terms of Hire.
If the contact details are not published, how can you be sure the public are aware of the service?	I could not answer this.	
If Terms of Hire are not published, how can you be sure hires comply with the Equalities Act?	I could not answer this.	
How do you know only one hire of the Marquees has happened this year?	Council and I trust the members of the Village Green WG to provide correct information.	A council should not rely on trust in managing their affairs / assets or public money. This is a dangerous practice and a new process should be put in place. Please consider what happens if: If no diary is published, and you are not aware of bookings, how can you be sure the Marquees are not being used for private use or free of charge?
If you do not issue the invoices and are not copied when they are sent, how can you be sure, what is invoiced to the customer is what the Council receive?		
Are you able to report any late payments to council or chase owed funds?	It depends on when I am sent a copy of the invoice. Funds collection is handled by the WG Treasurer.	Why are you not sending them yourself as the Responsible Financial Officer? Why is a member of the public responsible for advising you of the credit position of the council?
This year there has been virtually no use of the asset, but the practice needs to change. Currently you have a council asset being used by a group of members of the public:		
a. Hiring out as and when they like without notifying you / council in advance. b. Hired out to 3 <sup>rd</sup> parties of their choice and you cannot be sure that nobody is discriminated against. c. Could potentially be used "free of charge" by anyone without the Parish Council's agreement as bookings are not reported in realtime. d. Is not listed as being an available service on the website and booking details are not available. e. Is invoiced for by members of the public not the Responsible Financial Officer. f. Revenue from hirings cannot currently be checked against usage by yourself.		

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<b>Questions from Auditor:</b>	<b>Explanation given:</b>	<b>Further Comments from Auditor:</b>
<b>2. Tennis</b>		
How does the Tennis Courts booking system work?	Demonstrated the website page and explained I confirm when funds arrive in the bank account.	This is a better system as the bookings are visible to all. Do you respond to residents to issue a receipt for funds? This should be addressed.
<b>3. Football Pitch bookings</b>		
Payments into the bank account have been prompt when you have received the funds, but it appears that a member of the public is receiving cash before handing on. Why are BACS payments not used routinely when bookings are taken.	We have been moving towards getting teams to pay electronically.	Your contracts state payment is to be made to reserve the booking, but payment is often on the day or afterwards. Most Councils insist on payment to hold the booking and this isn't unreasonable in this day and age. Your invoices should be sent promptly to facilitate this. Perhaps review the processes.
Is there a booking system like the Tennis Courts for this service?	We have a contact hire page on the website, but no diary.	It would be sensible to add in the diary like the Tennis, so there is visibility for all.
<b>4. Village Hall</b>		
You seem to have a lot of groups using the hall. Where can I find the booking information and availability?	Page on website demonstrated.	Perhaps the page could be amended to be accessible without a password? It's unnecessarily long and might be difficult for those with fewer IT skills.
Your booking manager issues the invoices but you are not copied when they are sent out? How can you be sure the amount you see on the invoice you are sent, is the same as sent to the customer / council is paid?	I trust Anthony to do this correctly.	It would be better the Booking Manager copied you on invoices as they are sent, and then you can reply to all when funds are received.
The Terms and Conditions state payment in advance, but your invoices show payment after 14 days, why is there a discrepancy?	Invoices are adjusted for the time used.	Perhaps it would be better to obtain funds when the booking is made as taking the booking "blocks" the timeslot for other users.
How are deposits handled? I don't see receipt of those in the cash book?	Groups are not charged deposits. Private hires pay a deposit in cash or a cheque which is only cashed if need be.	There are different processes for different people. If funds are not cleared in the bank there is a disparity with the booking terms and risk for the council. This should be reviewed and either process or booking terms revised.
The invoices have a prefix of the year and this is reset each calendar year. How can you be sure that there are no other invoices issued at the end of December, that you are not aware of?	I can check the booking diary and the monthly summary.	These documents could also omit the extra invoices. It would be better, and easier for transparency if the invoices for the financial year ran consecutively from start to finish.