

Owermoigne Parish Council – Internal Audit Checklist Response

	IA Recommendation	OPC Response	Notes
1	That bank reconciliations are presented regularly to the Council and minuted.	Reconciliation and presentation was not possible without access being allowed to the bank account. This has now been achieved with the Lloyds Bank account, and as statements are delivered in hard copy, they are scanned and emailed to the Finance Committee members. New: minuting will commence from 09/2024	Minuting has not been carried out for FY 2023-2024. For FY 2024-2025, a bank statement of year-to-date is presented to the Councillors. The bi-monthly spend record/request forms part of the Parish Council meeting and is available in the meeting minutes.
2	That the Standing Orders are separated from the Financial Regulations and two separate documents are agreed and used.	To be discussed and resolved at the Parish Council meeting on 18 th September. Invoice management will be made clearer.	Done Standing Orders [v3] and Financial Regulations [v1] authorised and adopted by the Parish Council. All invoices received are now identified at the Parish Council meeting.
3	The limits for purchasing should be reviewed and a system of estimates, quotes and tenders be introduced with clear boundaries.	Tendering was introduced for the Grass Cutting Contract, and a similar approach will be used whenever appropriate.	In accordance with Financial Regulations [v1], no purchase is made without Councillor approval.
4	That the resolution to allow a Clerk/Chairman spend is incorporated into the Financial Regulations and that all limits covered in the Financial regulations are mirrored in the Standing orders as that is the main governance document.	Will be added to the September 2024 agenda. Mirroring can be done, but does seem to contradict the requirements of (2).	No spend is made unless approved and minuted at the bi-monthly Parish Council meeting. There are 4 exceptions to this: <ul style="list-style-type: none"> • Parish Clerk salary: contracted monthly • HMRC: legally required monthly • ICO & Website management: both of these are taken by Direct Debit since they offer a price reduction so to do.

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5	That a Risk Assessment is carried out and a Risk Register developed for the Council including Financial Risks.	Complete. Risk Assessment and Register has been developed and will be presented for adoption by the Parish Council in the November 2024 meeting.	The financial risk aspects will be reviewed prior to the September 2024 Parish Council meeting to see if an issue 3 is merited.
6	That the asset register is reviewed and the total value of assets confirmed and logged is restated ahead of the AGAR in 2024-2025.	A review of the asset register was commenced on 07/08/2024 as part of the Insurance renewal.	The Insurance Policy was not supplied as one of the 18 or so documents requested by the IA. It will be next time. The Asset Register will be presented to the Parish Council for approval at the meeting of 20 th November 2024.
7	That the play area is monitored and inspected and that any reports received are minuted and actions taken as required.	No inspection occurred in 2023-2024. Wicksteeds have been contracted (after a short tender process) and will be inspecting Owermoigne Park in October 2024	Similarly, the Trees on the Dorset Council register for the Parish Council have had their tri-annual survey and remedial action taken (as of 24 th & 25 th September 2024)
8	That the budget is presented to the Council in Nov/Dec each year for the following year and that this document helps to inform the Precept decision which should be minuted.	The RFO took over in November, but could not access the bank accounts to help support budgetary decisions.	The budget for 2024-2025 will be presented in the meeting of 20 th November 2024. The Precept decision will be minuted.
9	That consideration is given to what reserves may be required in the future and ensure that these are minuted and clearly marked in any budget and accounts papers.	The NS&I account holds “ringfenced” expenditure and reserves. The monies are not accessible by the RFO, only by the authorised signatures of the Financial Committee.	The reserve holdings for 2024-2025 will be resolved at the Parish Council meeting of 20 th November 2024
10	That the Limited Assurance Exemption certificate is published on the website	Agreed.	Loaded to the Website 29/09/24.

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	after agreement.		
11	<p>That the following documents are published for 2023-24 and for subsequent years:</p> <ul style="list-style-type: none"> • A list of all expenditure of £100 • End of year Accounts • Annual Governance Statement (by 30th Sept) 	<p>This will become part of the pack made available for the Exercise of Public Rights.</p>	<p>The Exercise of Public Rights dates were approved by the Parish Council at the meeting on 18th September 2024 Loaded onto the website on 29/09/24.</p>