

Action Plan 2021-22 financial year

Rec. No.	Recommendation	Response
Review of Corporate Governance		
R1	The Chairman and Clerk/RFO must ensure that henceforth the Council completes the Notice for the Exercise of Public Rights correctly for a period of exactly 30 working days to include the first 10 days of July and records in its Minutes the Resolution to publishes it, both on its website, and its public notice board(s).	
Review of Expenditure		
R2	All payment documents must have the certification stamp applied to it. The Clerk/RFO should then record the date that the document was received, validate the document as being authentic and assign an analysis heading to be used in the preparation of the monthly and Annual Accounting Statement and for budgetary purposes.	
R3	The RFO should ensure that each Schedule of Payments/Receipts is uniquely referenced, and that reference recorded in the Full Town Council's Minutes, to ensure that each Schedule of Payments approved may be easily identified for the purposes of scrutiny, internal and external audit.	
R4	The original payment/receipts documents that are recorded on the Schedule of Payments/Receipts circulated with the meeting Agenda should be scrutinised by Members during the corresponding meeting of the Full Parish Council, and two Members of the Council should initial the payment document/receipt advice, in the field identified, to confirm the authorisation of payment after the Members have resolved to make the payments.	
R5	We request that the Clerk/RFO and a designated Member, or Members, undertake a Manual check of the Council's Cashbook and corresponding payment document to ensure that all records in the Cashbook have been processed correctly, making any required adjustments prior to the submission of the AGAR to the External Auditor, and provide us with a copy of the adjusted accounting statements.	
R6	The Clerk/RFO and Members should consider appointing a Member, on a quarterly basis, to undertake a detailed internal review of the income and expenditure, bank account reconciliations, cashbooks and earmarked reserves as an additional financial control.	
R7	To Clerk/RFO must ensure that all Council Procurements undertaken under the Resolved instruction of Members, are undertaken in accordance with the Council's Standing Orders and Financial Regulations and that the formal Tender process, including the registration of all procurements for contracts in excess of £25,000 excluding VAT, on the Government's Contracts Finder portal.	

Action Plan 2021-22 financial year

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| R8 | The Clerk/RFO and Members should ensure that VAT reclaims are processed on a routine basis, either quarterly or annually and submitted directly from the Rialtas Alpha accounting software using the HMRC Making Tax Digital portal. (The Clerk/RFO should refer to RBS if this facility is not yet in use). |
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Review of Assessment & Management of Risk

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| R9 | The Clerk/RFO and Members should consider the acquisition of the Local Council Risk Management software system (LCRS) for its Risk Management requirements. |
| R10 | The Clerk/RFO and Members should consider expanding its Health & Safety Risk Registers to incorporate full Risk Mitigation protocols for its playground and recreation facilities. |
| R11 | The Clerk/RFO should develop a Playground Management Policy, to be Reviewed and Adopted by Members. (An example of such a document may be found via the following link: https://tidworthtowncouncil.gov.uk/wp-content/uploads/2020/11/Playground-Risk-Management-v1.pdf) |
| R12 | The Clerk/RFO and Members should consider providing appropriate playground inspectors training to persons responsible for conducting playground inspections on behalf of the Council. |

Review of Expenditure

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| R13 | The Clerk/RFO should keep an Income spreadsheet register to record all received by non-electronic transfer, i.e. cheques and cash. The Register should record the date of receipt, client details, service details, amount paid, the date the income has been banked and the paying-in slip reference number. Alternatively, The Clerk/RFO and Members should consider purchasing the Rialtas Sales Ledger module. |
| R14 | Banking should ideally take place on a weekly basis, which with the Unity Trust Bank may be undertaken by post for non-cash items. |
| R15 | The Clerk/RFO must enter all non-electronically transferred income onto the Rialtas Alpha accounting system on the date that it is paid into the bank. |
| R16 | The Clerk/RFO must reconcile all income via the corresponding Rialtas cashbook reconciliation. |
| R17 | The Clerk/RFO must produce invoices/receipts for each receipt of Sales Income and produce a monthly sales report listing all sales income received / invoiced in that month. |

Action Plan 2021-22 financial year

R18	The Clerk/RFO should produce a Monthly Schedule of Receipts, to include the detail of all income received by the Council during the month, identifying any outstanding invoiced items and present this for Member scrutiny and Approval under the Financial Matters.
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R19	The Clerk/RFO should draft a Credit Control and Debt Collection policy for Approval and Adoption by Members.
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Review of Staff Salaries

R20	The Clerk/RFO should investigate the payments which have been made during the 2021-22 financial year and identify what overpayments have been made, and how these came to be approved.
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R21	The Clerk/RFO and Members must decide whether it is appropriate to attempt to recover the overpayments.
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R22	The DM Payroll Services report detailing the salary details for each employee along with the corresponding deductions and contributions should be recorded in the Schedule of Payments and produced for scrutiny and subsequent Authorisation by Members at the Monthly meeting of the Full Parish Council.
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R23	The Clerk/RFO must ensure that all payments owed to HMRC (and the Council's Pension Scheme if and when this becomes appropriate) are made in a timely manner.
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