



NORTH NIBLEY PARISH COUNCIL

AUDIT PLAN 2024

2023 Audit Findings:

The PC received an internal audit from GAPTC and an external audit from PKF Litteljohn LLP. There were no matters of concern raised from either audit.

As part of the GAPTC internal audit, the following suggestions were made for general improvements to PC functions and record keeping.

- Removal of bank details from PC website
- Removal of Clerk Salary details from PC website and publications
- Removal of councillor signatures from PC website and publications
- Invoices to be initialled by both cheque signatories and not just chair
- Suggestion that payroll is outsourced to PATA or other payroll firm
- Simplify budget document and lead with income before expenditure
- Figures on assets should be £1 if no price was paid for land owned by PC
- Note that PC does not need to include inflation prices on assets, unless we have had the assets valued.

Objectives: What are the main objectives of the Audit Action Plan?

For North Nibley Parish Council to perform efficiently and transparently, ensuring that compliance and regulation requirements are adhered to and internal controls are upheld.

Resources:

Parish Clerk (RFO) plus seven members of the council

Support through memberships with GAPTC, NALC and clerk's membership with SLCC

Timeline:

This is an ongoing action plan which will be reviewed after each audit year

Responsibilities: Who will be responsible for implementing each action item outlined in the plan? Are there specific teams or individuals assigned to certain tasks?

The Clerk (RFO) will be responsible for the actions, unless stated otherwise

Monitoring and Evaluation:

The progress of the action plan will be reviewed by the internal auditor who will provide feedback and any suggestions for improvement

Risk Management:

No immediate risks identified.

Actions:

Address audit findings and make amendments or recommendations to council accordingly

Progress:

Audit Finding	Resolutions Made	Status
Removal of bank details from PC website	Clerk has reviewed PC website and removed details where found	Resolved by clerk
Removal of Clerk Salary details from PC website and publications	Unable to change previous documents as already signed as accurate records. New documents (minutes) no longer specify this information	Resolved by clerk
Removal of councillor signatures from PC website and publications	These were present on DPI forms. They have been removed from the PC website and replaced with a link to SDC website where they are published sans signature	Resolved by clerk
Invoices to be initialled by both cheque signatories and not just chair	New process in place for this to be done at meetings	Resolved by clerk
Suggestion that payroll is outsourced to PATA or other payroll firm	Considered by PC and agreed to pass to PATA. To avoid additional fees, contract with PATA to start from next Financial Year	Resolved by clerk
Simplify budget document and lead with income before expenditure	Actioned. New budget agreed by PC in Feb 2024	Resolved by clerk
Figures on assets should be £1 if no price was paid for land owned by PC	Asset list not yet updated. Is on list of policies and documents to be reviewed by PC	In progress
Note that PC does not need to include inflation prices on assets, unless we have had the assets valued.	No action required. Clerk to keep figures the same on next audit	In progress