

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
Visit 1 – 29/10/2021					
18.1 – Remind season ticket holder of the need to clearly display their ticket	<p>I checked to see that procedures exist to monitor and prevent the avoidance of charges. I found that the Council has clear signs in two locations confirming that charges apply at all times. I found that the correct prices are shown on noticeboards, with a note of how to pay.</p> <p>I confirmed that season ticket stickers were clearly visible for all but one trailer. I advised the Visitor Services Officer at the TIC who has confirmed that the season ticket holder will be reminded of the requirement to display the ticket clearly at all times.</p> <p>I recommend that the season ticket holder is reminded of the need to display the season ticket as planned.</p>	L	Agreed	TIC1	With immediate effect
Status: Completed					
21.1 – Ensure signed agreements in place for Market traders	<p>I checked to see that signed agreements were in place for all twelve market stallholders present on the day of the site visit (15/10/21), and that all had been charged and had paid the correct fee. I found that google form agreements were in place for 4/12 (with their submission counting as a signature), but that there appeared to be no agreement in place for 8/12 stallholders. A similar recommendation was made during the 20/21 audit.</p> <p>A signed agreement should be in place for all stallholders to ensure that rights and responsibilities attaching to the</p>	M	Agreed. System to be reviewed.	TIC1	5 th November 2021

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	<p>licence to trade are clear, and that the number of weeks and price charged has been agreed.</p> <p>I recommend that signed agreements are put in place for all stallholders.</p>				
<p>Status: The system has been reviewed and the new Business Development Officer (TIC 9) undertakes the administration of the market.</p>					
21.2 – Ensure invoices are raised, and debts recovered promptly	<p>Whilst all stallholders had paid by the date of the audit report being issued, one stallholder owed £1k which had been outstanding for 5 months. Another stallholder owes £35 in relation to electricity, which has not yet been invoiced.</p> <p>There was a slight delay to the timeliness of the invoices being raised due to the absence of a key member of staff. This can impact on the accuracy of the aged debt report and make it harder for Finance staff to match receipts to invoices.</p> <p>I recommend that amounts due are invoiced and collected promptly, with appropriate cover being provided in the event of staff absence.</p>	M	Agreed. Cover for staff absences to be reviewed and system notes updated.	TIC1/TH3	30 th November 2021
<p>Status: The system has been reviewed and the new Business Development Officer has taken control of the administration for the market.</p>					
21.3 – Amend price charged	I found 1/18 prices charged was not correct. A stallholder was charged £228 for a standard stall for 12 weeks, instead of the £300 shown on the schedule of fees and charges. It is not clear why this error occurred. The error represents a rate of 1.4% on the total of fees checked for the period.	L	To be reviewed.	TIC1	5 th November 2021

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	I recommend that the amount due is charged when the next invoice is raised.				
Status:					
Review undertaken.					
Visit 2 – 26/11/2021					
6.1 – Reconcile Depot stamp float regularly	<p>I checked to see that petty cash and floats are identified on the balance sheet, physically exist and are at appropriate levels. I noted cash and stamp floats to the value of £535 on the balance sheet. I counted all floats and noted the following:</p> <ol style="list-style-type: none"> 1. There was a £1 difference on the TIC till float during the count (£1 less was showing than was expected based on the normal float plus the cash sales for the day). 2. The Depot stamps float had not been reconciled since the float was set up on 20/07/20. A record is made of stamps used, but it does not record stamps sold (there was an increase in cash over the period equivalent to the value of one 1st class and one Large 2nd class stamp). There also appears to have been an error with the recording of one stamp value as the float appears to hold one more large 1st class and one fewer ordinary 1st class stamps than expected. <p>I recommend that the Depot stamp float is reconciled at least quarterly, and that stamps sold are noted in the logbook, in order to ensure that all usage is accounted for.</p>	L	Agreed to reconcile the Depot stamp float quarterly.	TH3/TH5	November 2021
Status:					
The depot stamp float was reconciled and closed in December 2022 with the relocation of Allotment and Cemetery Administration to the Town Hall.					

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
16.1 – Update allotment map to reflect changes on site	<p>I checked the allotment register details back to the site map and a physical inspection of the allotments. I found that there were differences between the 2021/22 register and the 2021 site map (as the latter had not been updated for the sub-division of two allotment plots, to show plots 31Ai (which was identified as missing from the map in the 2017/18 audit) and 29C (which is a recent change following the splitting of large plot 29B into two smaller plots).</p> <p>I recommend that the allotment site map is updated when plots are sub-divided in order to ensure that the map remains current.</p>	M	<p>The map has now been updated to reflect the subdivision.</p> <p>In future the map will be updated at the same time as plot boundaries change.</p>	TH5/OPS1	With immediate effect
Status:					
Implemented					
16.2 – Remind tenants of requirement to maintain fences, ditches and unobstructed paths	<p>I physically inspected the allotment site to confirm that the site map is accurate. I found that the majority of plots appear as per the map, but that the lack of fences between some plots made it more difficult to ascertain where one plot ended and another began. The tenancy agreement requires at para (g) that tenants 'shall maintain in decent order all fences and ditches and paths bordering the Allotment Garden'.</p> <p>I also found gates obstructing the pathways between rows 46 and 47, and 47 and 48. I tried to open the gate between rows 47 and 48 but was unable to do so. The tenancy agreement requires at para (k) that tenants 'shall not obstruct or permit the obstructions of any of the paths on the Allotment set out for the use of the tenants of the</p>	M	<p>Allotments are inspected regularly in the growing season and the maintenance of boundaries is checked. When taking on a plot any new plot holder refers to the Town Council for advice in case of queries regarding boundaries.</p> <p>This matter is being investigated.</p>	TH5/OPS1	Ongoing

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	<p>Allotment Garden'.</p> <p>I recommend that the Council reminds tenants of their duties under the tenancy agreement regarding the maintenance of fences, ditches, and unobstructed paths.</p>		At the next renewal scheduled October 2022 the letter will include a reminder to tenants of their duties under the tenancy agreement regarding the maintenance of fences, ditches, and unobstructed paths.		
<p>Status: Not completed. Will be undertaken during the 2023 renewal.</p>					
16.3 – Check sheds outside of plots	<p>I noted two sheds marked as '33c' and '34c' which had not been placed within the relevant allotment plot, but which were on land to the east of the relevant allotments. It is not clear why the sheds are not on the allotment plots, or if the tenants have permission to site the sheds outside of their plots.</p> <p>I recommend that the location of the sheds for plots 33c and 34c are checked, with action taken as appropriate.</p>	M	The location of the sheds has been inspected and it is noted they have been in situ for many years. The Operations Manager confirms no action is required at this time.	TH5/OPS1	n/a
<p>Status: No action taken.</p>					
16.4 – Check if tenant renewing, and post invoices when raised	I checked the invoices raised for a sample of allotment plots to confirm that an invoice had been raised promptly for the amount approved by the Council. I found that the amounts were correct for all samples, and that all invoices had been raised on the 1st October 2021, and that payment had been received in respect of all samples. I found that, although the invoices have been raised promptly, they are currently only	M	Agreed	TH3/TH5	September 2022

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	<p>posted to Sage (meaning that the related income and debt is shown) when payment is received from the customer. Whilst there is a record of the amount owed (in both the allotment register and the list of invoices raised but not yet posted to Sage), there is a risk that non-payment of an allotment invoice is not promptly identified and chased, as the amount owed to the Council is not formally shown on the Council's aged debt report.</p> <p>A recommendation was raised in the 2017/18 audit of allotments, but the management response noted that the recommendation was not agreed as all invoices were posted to the ledger by the time the debt was due (meaning that the aged debt report would contain all relevant information).</p> <p>I noted that invoices were due for the 21/22 year by 31/10/21. At the audit date of 09/11/21, 11 allotment invoices had been created but not posted on Sage.</p> <p>The Finance Manager confirmed that emails have been requested from all tenants (where possible), and that in future an email will go out in September asking tenants to confirm that they intend to keep the plot, with invoices being raised, posted to Sage and emailed to tenants for those who retain their plots. This should ensure that invoices are not raised unnecessarily, but that all invoices raised are posted and recorded on the aged debt report.</p>				

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	I recommend that allotment invoice processing is changed as planned.				
Status:					
Processes updated and implemented September 2022.					
16.5 – Ensure copies of signed allotment tenancy agreements are retained	I checked to see that tenancy agreements are held in respect of every tenancy. I found that the Council has an allotments register which records details of plot numbers, sizes, plot holders, amounts charged, and the date of issue and receipt of payments and signed tenancy agreements. I selected a sample of 10 allotments and checked to see that agreements were held. I found that signed agreements were in place for 5/10 allotments (with 2/5 on a scan of signed agreements, and 3/5 in a box awaiting the Clerk's signature before being scanned for the Council records and issued back to the tenant). 1/10 has not yet been returned by the tenant, but is noted on the allotments register as having been chased 22/10/21. 3/10 were noted as having been returned to the tenant without having been scanned, leaving the Council with no signed copy. 1/10 was noted as being at the Town Hall (for processing), but was not in the bundle of signed agreements, and had been logged as returned early enough that it may well have been in the batch returned to the tenant without being scanned. The allotments register indicates 138/170 agreements have been signed by the tenant and returned to the Town Hall. I recommend that all tenancy agreements are scanned after both parties have signed, in order to ensure that the Council has a record of the agreement of the tenant to the terms and conditions (including fees to be paid) of the tenancy.	M	Agreed	TH1/TH5/OPS1	November 2021

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
Status: Implemented November 2022					
17.1 – Split water supply and negotiate agreement over water charge	<p>I checked to see that Bowls and Tennis Club season lease/facility income is complete. I found that the Bowls Club pays an annual rent of £50 (which has been paid for this year), and that it covers the cost of repairs and of utilities including water. The Council has recharged the water used per the related meter, but the cost is 5 times higher than the normal annual amount, and the split of financial responsibility is being disputed by the Bowls Club. The Operations Manager is due to meet with the Club to review which supplies are fed by the meter, and to split the supplies in order to ensure that usage is clear. The negotiation over the outstanding water recharge will follow that.</p> <p>I recommend that work proceeds as planned to review and split the water supply and agree a position with the Bowls Club which ensures that the Council can recharge a fair share of water costs.</p>	M	Agreed	TH1/TH3/OPS1	June 2022
Status: Ongoing.					
17.2 – Renew expired Tennis Club agreement	<p>I found that the Tennis Club pays a percentage of its gross membership fee for the previous year (or an annual amount, whichever is higher), plus a contribution towards electricity (for the floodlights), court maintenance, and a sinking reserve for floodlights or surface improvement works. I found that the 21/22 fee was correctly calculated based on the declared subscriptions to 30/09/20, and that the club is</p>	L	Agreed	TH1	31 March 2022

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	<p>current in its payment of fees and electricity recharges. The maintenance and reserve charges are made at the end of the financial year, but the club has paid the 20/21 balances.</p> <p>The Clerk confirmed that the related licence agreement covering the use of the courts and fees to be paid has expired and is being held over, partly due to Coronavirus. No difficulties are anticipated with the agreement being renewed.</p> <p>I recommend that the Tennis Club agreement is renewed and signed as soon as possible, to ensure that the Council and its licensee have certainty over the licence terms and conditions.</p>				
<p>Status: Ongoing. Officers last met with the Tennis Club on 3rd March to resolve ongoing issues.</p>					
17.3 – Draw up and sign Pavilion agreement	<p>The Clerk also confirmed that there is no agreement in place regarding the use of the Pavilion (which is used by both the Bowls and Tennis Clubs, as well as occasionally booked by third parties), and that this has been the case since 1978. However, the Clerk has confirmed that negotiations for the Pavilion agreement begin on 23/11/21.</p> <p>I recommend that the Pavilion agreement is agreed and signed as soon as possible, to ensure that the Council and the users have certainty over terms and conditions, and make a reasonable contribution to the running and repairing costs of the Council's asset</p>	M	Agreed. Discussions underway with immediate effect. Next meeting Jan 2022	TH1	March 2022
<p>Status: Ongoing – Officers met with both parties in May 2022 and negotiations are ongoing.</p>					

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
17.4 – Check prices on EPOS and banking summary to updated schedule of fees and charges	<p>I checked to see that till and accounting records were accurate and completed. I found that the income from the sample period (in early August) agreed to the detailed EPOS till reports, was coded correctly in the accounts, and that all cash and card income had been properly banked. I checked the prices charged for recreational activities and found that they all appeared to be correctly stated apart from Putting Family Season Ticket (£90 per the schedule of fees and charges but noted as £125 on the Beach Gardens banking summary), and the schools tennis court hire (£5 per the schedule of fees and charges but noted as £6 on the summary). No sales of either item was made during August 2021.</p> <p>I recommend that the EPOS and banking summary prices are checked backed to the 2022/23 schedule of fees and charges when the Beach Gardens re-opens in April 2022, in order to ensure that the correct prices are charged.</p>	L	Agreed. This will be reviewed and amended before Beach Gardens re-opens to the public in April 2022.	TIC1	April 2022
<p>Status: This was undertaken and is now built into the annual procedures.</p>					
<p>Visit 3 – 24/02/22</p>					
2.1 – Separation of duties for processing and authorising invoices	<p>I checked to see that a sample of payments made in the year were supported by invoices, authorised (signed by an appropriate officer to confirm that the invoice was correct and related to a genuine supply to the Council) and minuted for approval by Members. I found supporting paperwork in place for all 14 payments (covering 27 invoices) in the sample.</p>	L	Agreed.	TH3	As soon as normal working practices are resumed.

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	<p>I noted that 17/27 samples were noted by Council, as the Council's financial regulations place the requirement to authorise payments at the officer level (due to the volume of transactions). 5/27 are on payments lists which will be noted at a future Council meeting. A further 5/27 are due to be on the month 11 payments lists (for noting at a future Council meeting).</p> <p>Of the 27 samples, the majority had not been authorised in the normal way (signed off by the budget holder or Clerk) prior to payment. This was for two reasons: the Council's financial regulations place the authorisation of the expenditure at the purchase order stage, meaning that as long as the related invoice agrees with the purchase order it is treated as approved. In addition, the remote working requirements of Coronavirus (still in operation in 2021/22) disrupted the Council's normal working practices. In order to ensure that the Council continued to pay suppliers in a timely manner, the majority of invoices were 'authorised' (initialled by) the Finance Manager to confirm payment was due to be made, with some smaller or routine invoices e.g. rates, being authorised by the Finance Assistant. For larger invoices, the Finance Manager confirmed an email approval audit trail sits behind each invoice (but is not printed and attached to the invoice), and for non-contract amounts, purchase orders are in place to show approval for the goods or services ordered (so Finance just confirms satisfactory receipt from the budget holder).</p>				

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	I recommend the Council returns to its normal authorisation process as soon as possible in order to ensure separation of duties between authorising and processing invoices.				
Status: Normal authorisation procedures have been reinstated.					
2.2 – Change addressee name on statement	<p>One of the pieces of evidence supporting a sample payment (a statement of charges relating to card payments at the TIC) was addressed to a Councillor.</p> <p>I recommend that the addressee is amended to one of the Council officers (preferably noting the title of the officer) in order to ensure that financial paperwork is received and processed by the correct officer, regardless of changes in staff of members.</p>	L	Agreed. The supplier will be contacted and asked to change the named addressee on the invoices.	TH3	February 2022
Status: Addressee updated by supplier.					
7.1 – Sign contract of employment	<p>I checked to see that contracts were in place for all new employees (to the sample month audited) with clear terms and conditions. I found that contracts were in place for all staff, and that all had been signed by the employee. One contract had not been signed by the Council as employer.</p> <p>I recommend that the contract is signed in order to evidence agreement of employment terms and conditions.</p>	L	Agreed.	TH1/TH3	February 2022
Status: Completed February 2022.					
7.2 – Return to signed	I checked a sample of other payments to employees to confirm that they were reasonable, properly support and approved by the Council. I found that all overtime and	L	Agreed. Most employees (depot) do send through a signed timesheet which	TH3	With immediate effect

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
timesheets when possible	<p>standby allowances paid for the sample month of June 2021 agreed to timesheets and hourly rate calculations but noted that most of the timesheets were unsigned as the Council was still operating CV-19 lockdown protocols.</p> <p>I recommend that the Council returns to signed timesheets at the earliest opportunity in order to ensure that staff self-certify the hours claimed.</p>		<p>is held in a separate folder, rather than the payroll folder.</p> <p>It has been easier to have a duplicate timesheet sent through electronically on a Monday morning and then checked against the signed timesheet when this comes through.</p> <p>I will request that all other employees who complete a timesheet also send through a signed timesheet to certify the electronic copy.</p>		
<p>Status: Electronic timesheets are sent through on a Monday morning, with signed copies to follow which are held on file.</p>					
20.1 – Include reference number on interment applications, and update index cards	<p>I physically inspected the recent graves and memorials and checked that a sample had been applied and paid for. I found that all recent graves and memorials had been applied and paid for, and that the audit trail for most applications was excellent (with the burial request instruction reference number, and the invoice number and date, noted on the majority of interment forms). For 7/17 forms, the burial request instruction reference number had not been noted. A set of index cards is kept at the front of the register of burials. The register of burials records details of the burials by sequential burial number, which can make it difficult to locate where a named individual has been</p>	L	Agreed	OPS1/TH5	With immediate effect

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	buried. The index cards record burials by surname (with a note of the burial number and exclusive right of burial reservation number). For 2/17 samples (both recent burials), the names of those buried have not been updated to the index cards. I recommend that the burial instruction reference number is included on all interment application forms, and that the index cards are updated for the two recent burials, in order to improve the audit trail.				
Status: Completed August 2022.					
Visit 4 – 19/04/22					
3.2 – Implement risk register and policy documents actions from 2019/20 audit	<p><i>I checked to see that there is consistency as between the risk register (which should note policies that need to be updated, or key policies relating to on-going risks faced by the Council), the Council's website (which should contain all policies adopted by the Council), and the Council's freedom of information publication scheme. I found that the list of policies across the three locations was not consistent.</i></p> <p><i>I also noted that the Council does not have a published policy for GDPR, IT Security, Budget Management, Business Continuity or Member training & development.</i></p> <p><i>I recommend that comparison carried out during the testing is used to identify where documents should be included in the risk register or FOI scheme, or published to the Council's website, and that the Council considers whether the named policies should be adopted and/or published. This will help to</i></p>	M	Agree. Preparation of a Policy Register with relevant dates of review will be produced and used as a monitoring tool to ensure compliance	TH1 and management team	March 2023

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	<i>ensure that the Council's risk register and policy documents are up to date.</i>				
Status: Ongoing.					
3.3 - Implement risk register and policy documents actions from 2019/20 audit	<p><i>I found that a number of the policy documents are older (one dates from 2006), and that none contain a note of the review date or policy owner. The inclusion of a review date, and the identification of a policy owner, will help to ensure that the policies remain fit for purpose.</i></p> <p><i>I recommend that a policy control sheet is drawn up (this could be based on the comparison sheet created during the audit) to show the policy name, its purpose (or the risk it is managing), the date of adoption, the review date, and where the policy is published. This will make it easier to ensure that policy updates are carried out in a timely manner, and that all published versions of the policies are updated when changes are made.</i></p>	M	Agree. Preparation of a Policy Register with relevant dates of review will be produced and used as a monitoring tool to ensure compliance	TH1 and management team	March 2023
Status: Ongoing.					
3.4 - Implement risk register and policy documents actions from 2019/20 audit	<p><i>I also noted that the Council's publications under the Transparency Code are not up to date, with payments lists only published to June 2017, tender and contract information to Q1 2015/16, and no information published in relation to other required items such as information on Council properties.</i></p> <p>The Council's original management response noted that 'the information is published (via agenda papers, minutes and</p>	H	Although the information is available on the Council's website, it is acknowledged that this should be more readily accessible from a relevant web page.	TH1	September 2023

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	<p>the Dorset Explorer website) [but that it] should be made more readily accessible from the relevant web page’.</p> <p>The 2021/22 AIAR section of the AGAR has been updated and now includes an internal audit test on compliance with transparency requirements: ‘The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.’</p> <p>I recommend that this information is published in a more readily accessible manner in order to ensure compliance with the Transparency Code.</p>				
<p>Status: In progress and expected to be up to date by September 2023.</p>					
<p>5.1 – Recode grant refund against expenditure</p>	<p>I checked to see that a sample of income was properly recorded and promptly banked. I found that 114/115 samples were properly recorded, but 1 sample (relating to the refund of a grant repaid to the Council following closure of the grant recipient) had been coded to income. As the refund of expenditure, it should have been coded as negative expenditure against the original nominal code 4056.</p> <p>I recommend that the grant refund is re-coded in order to ensure that its treatment complies with the Practitioner's Guide.</p>	<p>L</p>	<p>Agreed</p>	<p>TH3</p>	<p>March 2022</p>
<p>Status: Completed March 2022</p>					

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
Visit 5 – 19/05/22					
9.1 – Obtain reports to support interest receipts	<p>I checked to see that nominal coding is correct for all transactions. I noted that the coding was correct, but that two of the interest receipts (relating to the investment with Ninety-One (former Investec balance)) were different to the amount shown on the related investment reports. The amount due for October 2021 per the report was £2774.90, but £2769.26 was received in November 2021 (£5.64 less). The amount due for November 2021 was £2178.79 per the report, but £2188.19 was received in December (£9.40 more). The Finance Manager has raised this issue with Ninety-One who have said that the reports are estimates and that they may not be the same as the actual amount received due to long settlement times. The same issue has arisen with the March and April 2022 reports. The Council's financial advisor, Arlingclose, has provided a note of the actual amounts due according to their calculations so that the Council can confirm that the correct amount has been received, and so the appropriate accrual can be included in the Council's accounts.</p> <p>I recommend that the Finance Manager continues to press Ninety One to provide amended reports that confirm the actual receipts due to the Council.</p>	L	Agreed	TH3	Ongoing
Status: No progress to date.					
15.1 – Ensure accounts	I checked to see that the Council had correctly accounted for its responsibilities for Trust Funds in its care. I noted that it had received informal legal advice with regards to the James	H	Agreed	TH1/TH3	October 2022

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
approved before filing	<p>Day Trust, which appears to have been registered in error with the Charities Commission. The Town Clerk has noted that the Council will seek advice from a Trust specialist with regards to resolving the situation.</p> <p>I also noted that the accounts for the Mowlem Land Trust were filed with the Charity Commission in January 2022 which is within the Charity Commission's filing deadlines but before the accounts were approved by the Trustees on 6th April 2022. The Town Clerk has noted that the Trust met intermittently during the Coronavirus pandemic, and that regular meetings have been put in place again meaning that future accounts will be properly approved before filing.</p> <p>I recommend that advice is sought as planned in order to resolve the situation with the James Day Trust, and that Trust accounts are approved before filing in future.</p>				
<p>Status: Council sought legal advice which was considered at the Finance & Governance Meeting held 9th November. All matters are ongoing. Mowlem Land Trust accounts were signed before filing for 2021/22.</p>					
17.1 – Consider ad boards for full range of Beach Garden activities	<p>I checked to see that charges displayed corresponded with those approved by Council. I found that the charges for putting are clearly advertised both at the entrance to the Beach Gardens and at the Kiosk, and that they are consistent with the prices approved by Council but noted that the charges for the hire of the tennis courts, tennis racket hire, tennis ball hire, basketball hire, and table tennis bat and ball hire were not displayed on any of the advertising boards. The Visitor Services Advisor provided a copy of the Beach Gardens leaflet which notes the correct prices and confirmed that one of the leaflets</p>	L	Agreed	TIC1	May 2022

Agenda Item 4

Update on Action Points from Internal Audit Report 2021/22

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
	is displayed inside a Perspex stand which is normally on the table where the staff provide service. I recommend that the Council considers whether the prices for tennis, table tennis, and basketball hire are displayed more prominently on advertising boards, in order to ensure that all visitors to the Beach Gardens know of the full range of leisure activities on offer.				
Status: Implemented.					