

## APPENDIX 1

	Issue found during review	Solution suggested
1	<b>AUTHORISATION</b> – Whilst most invoices are correctly noted and authorised, one invoice had been missed being authorised by two signatories and not all invoices appear to be noted in the minutes as approved for payment.	Ensure all invoices are authorised by two councillors and all are noted in minutes for approval.
2	<b>BANK</b> - Bank reconciliations have been seen for each quarter during the year. However, on one occasion the cash book balance did not agree to the bank balance, but all other months balanced, and the balance was correct at the year end. On two occasions the bank statements were not signed, and the signatories should be councillors that are not bank signatories. The year end reconciliation was signed off correctly.	Reconciliations to be agreed back to cash book for each reconciliation.  Reconciliations to be signed each month by councillors who are not bank signatories.
3	<b>CASH</b> – no cash is to be held by the council, however there is £200 unbanked cash held by the Council clerk.	All cash to be banked as soon as received or request direct bank deposits rather than cash.
4	<b>INVOICES</b> – All invoices noted in the minutes as approved for payment should be paid or discussed and noted in the next meeting to explain why this has not happened as two invoices was noted as approved for payment in the year but was not paid.	Ensure unpaid invoices are discussed and minuted.
5	<b>WAGES</b> - The contractual obligation to pay the clerks salary on the 28 <sup>th</sup> of each month. Some have been paid early, some late and 4 have not been paid at all.	Wages payments to be paid on time each month.
6	<b>NOTICE, AGENDAS AND MINUTES</b> – Notices and agendas should be available on the council website 5 days before the meeting, not all were present and some of the minutes were also missing. This was due to an error by an external company that has been used this year and had not been noticed by the council, this has now been corrected and all other years have been published correctly.	Ensure notices, agendas and minutes are published in accordance with council policy.
7	<b>BUDGET</b> - Adequate budget has been set but the budget and variance whilst discussed regularly informally do not show any formal reviewed and comparisons each quarter. For the past 3 years, spending has fallen well within the budget.	Ensure the budgets and variances are reviewed each quarter and signed to show as such.
8	<b>PUBLISHED REQUIREMENT</b> – Notice of the conclusion of the audit must be published by 30 <sup>th</sup> September however this was not signed and uploaded until 1 <sup>st</sup> October as the documents were not received back from external sources until 30 <sup>th</sup> September.	Ensure documents published on time.

9	<b>RESOLUTION REQUIREMENT</b> – There is a financial requirement to for the approval of the use of BACS or CHAPS payments to be made from the bank account by resolution of the council at least every 2 years. This does not appear to have been done from review of the minutes of meetings from the last two years.	Ensure resolution is approved and kept up to date in line with financial requirement.
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