Internal Audit, year ending 31st March 2024

**Clerks Review of Audit & Associated Actions**

**Section 2**

* Vat reclaim to be processed
* Gifts to members of the public are not covered as we do not have General Powers of Competence
* Investigate two tier authorisation for banking – RBS £20 month, consider Lloyds or Unity (circa £8 per month)

**Section 4**

* Risk assessment / risk management strategy required
* Consider a non-signatory overview

**Section 5**

* Budget & precept – add implications for Council Tax Band D property
* Reserves – consider and set earmarked reserves – general not to be more than 3-12 months – review reserves
* Review spending against budget 3 monthly – end Jun / Sep / Dec / Mar

**Section 6**

* Detail impact in minutes

**Section 7**

* Pensions Regulation – check compliance

**Section 10**

* Asset register to reflect sale of Shares

**Section 11**

* Create audit plan
* Review action point from last audit

**Section 12**

* Report not published on time last year
* This years due date 30th September 2024
* Create timeline for completion / compliance

**Section 13**

* Review Assertion 4 before submission – re: last years report not completed on time
* Public Notice to go up – check timeline

**Section 15**

* Ongoing policy reviews / updates

**Section 16**

* Charities Commission – complete return
* Update address details
* Separate Charity talk / monies from PC meetings

**Section 17**

* Minutes to be numbered consecutively
* Ongoing policy reviews / updates