



Minutes of the Ordinary Meeting of the Internal Audit Committee held on Thursday 14th March 2024

Present Councillors: **B. Clark (Chair), C. McCartan, C. Walker & A. Winsborough (4 councillors present).**

Apologies were received from Councillors: **M. Howis, T. Murphy & P. Owen.**

Absent: **None**

There were no members of the public in attendance.

The meeting started at 6.30pm.

IA/2024/12 To receive and approve reasons for absence

Resolved:- That committee approved reasons for absence received from M. Howis, T. Murphy & P. Owen.

Voting:- 4 councillors present. All councillors voted in favour.

IA/2024/13 To receive declarations of personal and pecuniary interestⁱ for members and officers

Resolved:- That no declarations of interest were received.

IA/2024/14 To receive and approve the minutes of the meeting held on Thursday 11th January 2024

Resolved:- That the minutes of the Internal Audit Committee held on Thursday 11th January 2024 be approved by a true and accurate record of the meeting and the chairman to certify the minutes with a signature at the bottom of each page.

Voting:- 4 councillors present. 3 councillors voted in favour, 1 abstention.

IA/2024/15 To receive written requests for dispensations for disclosable pecuniary interests (if any)

Resolved:- That the Clerk had received no written requests for dispensations.

IA/2024/16 To grant any requests for dispensation as appropriate

Resolved:- That no requests for dispensation need to be granted.

IA/2024/17 To identify any agenda items which may be considered following the exclusion of the press and public, due to the confidential nature to be discussed. Under Public Bodies (Admission to Meetings) Act 1960, S1 (2)



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Resolved:- That no items were considered for exclusion of the press and public.

IA/2024/18 Public Participation Session

No members of public in attendance.

IA/2024/19 To consider the recommendations from the Internal Audit report for the financial year 2022-23

The Clerk read through page-by-page of the Clerk's report with an update on the recommendations that are in progress and completed.

The Councillors noted the progress made on the Internal Audit report and agreed to the actions being taken to resolve the recommendations – these are listed within the appendix at the back of the minutes.

Resolved:- That the report for the completed and in progress items from the Internal Audit report be approved by the committee, and a recommendation made to council to be approved.

Voting:- 4 councillors present. All councillors voted in favour.

IA/2024/20 To receive and consider the interim Internal Audit report for the financial year 2023-24

The Clerk shared the interim Internal Audit report that was completed in January this year for the current financial year. The committee noted 12 recommendations that are being addressed by the Clerk to ensure the council is in the best position for the end of year and audit requirements.

Resolved:- That the report and any actions be noted by the committee.

Voting:- 4 councillors present. All councillors voted in favour.

IA/2024/21 To notify the clerk of matters for inclusion on the agenda of the next meeting

No items were raised for inclusion on the next meeting.

IA/2024/22 To discuss and consider the next meeting of the Internal Audit Committee

The Committee discussed that no date be set for the Committee and that the Internal Audit undertakings should be considered by council to be included within the Finance & General Committee from after the next Annual Meeting.

Resolved:- That the committee set no further dates for the Internal Audit Committee.

Voting:- 4 councillors present. All councillors voted in favour.

Meeting concluded at 19:37pm.



Completed Actions

8. **MOVED FROM IN PROGRESS** - That an official order or letter be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate in accordance with Financial Regulation 10. The purchase order details to be inserted on the face of all invoices to form an adequate audit trail. The approved purchase orders and contracts to be retained on file and a copy of the purchase order or letter to be appended to the invoice for audit purposes.

Scribe Accounting has the ability to record and produce Purchase Order details and keep an adequate record for audit purposes. This process has been shared between employees for the instance of cemeteries as well as normal accounting across the council.

9. **MOVED FROM IN PROGRESS** - That a suitably designed authorisation stamp for payment be used for all invoices as evidence of checks of the purchasing and payment authorisation to form an adequate audit trail which can be tracked back to where the order/payment originated. As a minimum the stamp should record the detail to reference the original purchasing authority, certificate of the invoice by the RFO; payment authorisation; payment date/type and authorised by to included details of the signatories.

An authorisation stamp has been ordered and received and this will be used for all invoices moving forward to record the relevant detail to produce an adequate audit trail.

22. **MOVED FROM IN PROGRESS** - That the existing travel and subsistence policy for councillors be reviewed to incorporate the legal requirements of Regulation 26 of the Local Authorities (Members' Allowances) (England) Regulations 2003 (SI.2003/1021). The policy should include an appendix for a claim form that includes details to be recorded for date of the journey; journey details; start and finish mileage; total miles travelled; allowance per mile and total claim.

The policy was updated to include the relevant details for recording the milage in travel claims. The policy was adopted by the council in January 2024.

30. **MOVED FROM IN PROGRESS** - That the VAT reclaim for 2022/23 financial year be submitted to HMRC following the review of the HMRC VAT invoices.

The monies from the VAT claim were received into the bank on 11th January 2024.

33. **MOVED FROM IN PROGRESS** - That a risk management policy be developed and adopted by the council that sets out the councils responsibilities in regards to risk management and procedures for updating and formally approving the corporate risk register.

The Risk Management policy was adopted by the council on 29th February 2024.



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- 57. MOVED FROM IN PROGRESS - That an asset register and disposal policy be developed and adopted to set out the asset management and valuation method in accordance with the requirements set out in the Governance and Accountability Practitioners Guide.**

The Asset Register policy will be scrutinised by the Finance & General Committee on Monday 18th March, following this a recommendation will be made to full council to ensure that the disposal of assets is also included within the policy.

- 65. MOVED FROM IN PROGRESS - That the council publishes the procurement information in compliance with the publication requirements set out in the Transparency Code.**

All information is available on the website as required by the Transparency Code.

In Progress Items

- 10. REMAIN IN PROGRESS - That a contracts timetable be developed by the council to identify all long term and short terms contracts, the start date and end date of the contract, payment frequency, total annual contact value and total contract value over the duration of the contract term (ie number of years). The contracts timetable should identify a contract review date which should be at least three months prior to the expiry of the contract to ensure the procurement procedures can be instigated. The contract timetable to reference the details to the formal contract or letter on file that can be retrieved for audit purposes.**

A contracts timetable is being developed and is awaiting final contracts of the council to be procured for this to then be published.

- 11. REMAIN IN PROGRESS - That the council agrees the specification for the flowering and grass cutting contract and that this be put out to tender with a minimum of three quotations with an agreed contract term, for example three or five years. The quotations to be recorded in the council minutes and a contract of services, official letter or purchase order be drawn up following the award of the contract and in compliance with the tendering requirements as set out in the Financial Regulations.**

The contracts that will go to tender have been approved by the council on 30th November 2023, these contracts are currently going through a tender process in line with Financial Regulations.

- 13. REMAIN IN PROGRESS - That the council agrees the specification for the Grounds maintenance at the playing fields and Thurcroft Cemetery and pitch marking fees. The council should aim to obtain a minimum of three quotations and that this be put out to tender with an agreed contract term, for example three or five years. The quotations to be recorded in the council minutes and a contract for services be drawn up, official letter or purchase order following the award of the contract and in compliance with the tendering requirements as set out in the Financial Regulations.**



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The contracts that will go to tender have been approved by the council on 30th November 2023, these contracts are currently going through a tender process in line with Financial Regulations.

- 15. That a comprehensive audit of the cemetery management relating to income, expenditure and cemetery records be undertaken cover a minimum period of four financial years to provide assurance to the public that public money relating to cemetery management has been administrated correctly as per burial charges and all records and payments/receipts can be reconciled with an audit trail and against the bank statements. The audit should be carried out by an independent external person to ensure that conflicts of interests are managed appropriately.**

An audit has been completed of the current year relating to cemetery income and expenditure. A detailed process has been put in place, and monies reconciled to account for all burials and associated costs. This is due to be verified with the councils current Internal Auditor that they are happy with the improvement in procedures that have been put in place. Once the process is robust that has been put in place, previous years will also be audited to ensure that assurance can be given to the public that all income has been received.

- 16. That the council reviews the administration and fees for internments and introduces robust internal controls for processing requests and procedures which are formally adopted by the parish council and shared with funeral directors and on the council website. In the events that the grave digger is instructed by the Funeral Director, the grave digging fees should be invoiced to the funeral director and in the event that the client submits an interment request to the council an appropriate purchase order or official letter should be raised with the grave digging contractor following receipt of the interment fees form the customer and or funeral director.**

The Cemetery fees were updated in October last year, along with a robust set of cemetery regulations. The Assistant Clerk has been working with grave diggers and funeral directors to ensure that all processes are shared and that the new process of booking an interment has been completed in line with our own audit trail. The council can be confident that this year has been reconciled, and the new processes will be embedded moving forward including Purchase Orders.

- 17. That the council carries out procurement exercise for the grave digging contract based on a fixed price per excavation (interment of bodies or cremated remains) to operate for a period of time (for example 2 or 3 years). The successful contractor to be issued with a formal contract of services on acceptance of the quotation. The contract should include the specification, pricing and legal and health and safety requirements for burials.**

The Clerk would not recommend adopting the changing the grave digging contract at this time due to the embedding of the internal processes that we have currently changed. It may be something that the council would revisit in the near future.

- 23. REMAIN IN PROGRESS - That formal inspections of council sites/premises carried out by councillors be formally approved by minute resolution. That appropriate inspection sheets be**



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developed and adopted to record the findings arising from formal inspections at council premises/sites carried out by council officers and members and that the inspection records be reported to the appropriate council or committee meetings. The inspections records be signed by the inspecting member or officer and that the copies be retained on file and referenced within the claim form submitted for payment.

The Assistant Clerk is currently developing inspection sheets for employees to complete for the Gordon Bennett Memorial Hall, and also for inspections for Thurcroft Cemetery. The Environment Committee are going to consider the new inspection app which will be proposed to delegate Environment Committee members to complete at a future council meeting.

- 26. REMAIN IN PROGRESS - That the Responsible Financial Officer requests receipts relating to the grant payments to Thurcroft Veterans and Thurcroft Miners and that any unused funds be returned to the parish council.**

Receipt requests have been emailed to both organisations on 14th December 2023, there has been no reply yet. No reply has been received to date from 13th March 2024, that a further attempt be made to obtain receipts and that this be reported back to council.

- 27. REMAIN IN PROGRESS - That the Responsible Financial Officer requests receipts relating to grants awarded to Thurcroft Hub and Sewing Group.**

A receipt from the Sewing Group has been received. A request for information to the Luncheon Club (Thurcroft Hub) has been made, another attempt is going to be made.

- 38. REMAIN IN PROGRESS - That the councils carries out a procurement exercise prior to the renewal of the annual council insurance and that three quotes be obtained. Consideration should be given to entering into a long-term agreement with the insurance company that presents the best value for money as this will fix the insurance premium and assist the council to make savings during the period of the long-term agreement.**

The Clerk is currently seeking quotes from insurance providers to ensure that the council can show its tested the market for best value for money. This will be presented to the council at March's meeting.

- 41. REMAIN IN PROGRESS - That the council reviews its earmarked reserves and prepares a business case with time limited actions to justify the amount of reserves allocated to each individual project.**

The earmarked reserves are currently being considered as part of the budget setting process with a business case against each of the allocated reserve amounts. The reserve position will be reported to full council in March 2024.

- 43. REMAIN IN PROGRESS - That the council chases up the allotment fees from the Allotments Society payable for the 2022/23 financial year.**



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The Internal Committee agreed to disregard the previous amounts owed to the parish council and to start fresh in April 2024 with terms and conditions in place regarding the responsibilities between both parties.

- 56. REMAIN IN PROGRESS** - That improvements be made to the asset register to record the date of purchase, location, land registry reference (if applicable) replacement value for insurance purposes and the custodian and that a review of the purchase ledger be carried out for the last six years to identify the purchases for inclusion in the asset register. A breakdown of data should correspond to the values where items of assets are grouped together.

The Clerk is currently updating the Asset register which will be presented to the council for review in March 2024.

Progress Tracker

ACTIONS	COMPLETE				IN PROGRESS				NOT STARTED			
	SEP	NOV	JAN	MAR	SEP	NOV	JAN	MAR	SEP	NOV	JAN	MAR
RED	11	18	21	22	5	4	4	6	12	6	3	0
AMBER	9	13	22	25	4	11	6	3	15	4	0	0
GREEN	1	6	12	14	3	8	6	4	14	4	0	0
% COMPLETE	28%	50%	74%	82%	16%	31%	21%	18%	55%	19%	4%	0%
ACTIONS	21	37	55	61	12	23	16	13	41	14	3	0