Internal Audit UPC Comments

Policies and procedures.

* We believe this was on the old website but not transferred over. Clerk to provide a draft to be reviewed and adopted for the July meeting of the Council.
* The SOs will be amended to match the Financial regulations and brought to the July Council for approval.

Risk Assessment and Insurance

* The Risk assessment was reviewed internally in May 2022 though not approved at full Council. The 2023 review is scheduled for July and will be brought to full Council for approval.

Transparency

* This refers to an incorrect date of announcement on the 2021-22 Notice of Electors Rights. The announcement was dated the first day of the period rather than the day before. The Clerk will ensure this year’s Notice is dated correctly. Note that the 2022 IA highlighted non compliance of the Transparency Code in the same area, and that the Notice had not been posted at all the previous year. As noted on the 2022 IA Council’s comments this was due to there being no Clerk at the time.
* The Clerk will load the Registers of Interest to the website straight away.

Other Matters

* The IA advised the Clerk on the proper way to handle unpresented cheques at the end of financial year 2021-22 and carry the correct figures over to 2022-23. The AGAR figures and bank rec were amended accordingly.