

Additional IA notes to Beaudesert & Henley in Arden JPC 2020/21 AGAR

The current JPC has experienced a very high turnover of Councillors in the past two years leaving the JPC with a lack of experience with regard to procedural aspects of the Councillor's role. In addition, the qualified Clerk left eight months into the current JPC term and the replacement was unqualified and inexperienced in the role.

All of the above contributed to the number of non-compliances noted by the Internal Audit process.

The current Clerk is in the process of achieving qualification and has the benefit of a year + experience now, and as a result of the turnover of Councillors, the JPC has acquired skills directly relevant to addressing the Internal Audit concerns. Significant improvement has been achieved so far in 2021/22.

There is no evidence that any of the issues raised by Internal Audit during 2020/21 have led to any adverse financial consequence.

AGAR Control Objectives;

B) Several failures to adhere to the JPC Financial Regulations were noted.

C) The JPC Financial Regulations require a Risk Assessment to be carried out prior to significant changes affecting the JPC. This was not done in respect to the installation of a new Children's Play Area or continuing to maintain JPC activities during the Pandemic. This same non compliance was raised in the previous year when the JPC acquired a Town Car Park.

F) The JPC does not operate with a Petty Cash System.

I) The JPC Financial Regulations required Bank Reconciliations to be carried out regularly by nominated Councillors and this was not done.

K) JPC did not certify.

L) Turnover in excess of £25 000.

Bob Morgan

Internal Auditor – Beaudesert & Henley in Arden JPC

30th June 2021

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