



DRAFT INTERNAL AUDIT REPORT
RINGWOOD TOWN COUNCIL 2008/09

1 TERMS OF REFERENCE

1.1 To undertake an internal audit on the income and expenditure of Ringwood Town Council for the financial year 2008/09.

2 SCOPE

2.1 The main objectives of the audit were to;

- Assess that internal controls and procedures are adequate
- Ensure that all income and expenditure had been accounted for accurately and properly
- Identify any breaches in legislation

3 OBSERVATIONS

3.1 Detailed findings and conclusions are held in the Town Council's offices, and a summary of the recommendations are listed in paragraph 4.2 below.

3.2 A separate action plan meeting between the Town Clerk, Finance Manager and the Audit Senior was held on 2nd June 2009 to discuss the recommendations.

4 AUDIT OPINION

4.1 Testing showed that adequate controls are in place and working effectively.

4.2 There are no significant concerns with the majority of the councils' activities. However, the following recommendations have been made;

Recommendations not yet completed from 2006/07

- To streamline the cemetery process.
- To make payment electronically to suppliers (Payments are now made electronically to staff).
- To ensure the grounds staff's work programmes are monitored.

Recommendations not yet completed from 2007/08

- To consider savings on the BT contract when the current contract expires.
- To ensure all H&S risk assessments are updated.

Recommendations for 2008/09 audit

- To include fixed assets in the final accounts.
- To ensure that no member of staff works for more than six hours without a minimum of half an hour break.
- To agree and implement an income recovery policy and procedures.
- To ensure that H&S policies and working practices are updated, and that staff are adequately trained in any changes.
- To ensure that an annual fire risk assessment is completed
- To agree a formal fire evacuation procedure with the tenants on the first floor of the council offices building, and to ensure that a test evacuation is completed. Fire alarms should also be periodically tested.
- To ensure that passwords are reset and not shared, and that the current list of passwords is destroyed.
- To update access levels in the system.
- To finalise the draft ICT Security Policy and to ensure that it is approved by members.
- To ensure that the side door to the committee room remains locked for added security.

POLICY AND FINANCE COMMITTEE MEETING 17th JUNE 2009

RINGWOOD TOWN COUNCILINTERNAL AUDIT REPORT 2008/09 RECOMMENDATIONS: TARGET DATES

No.	RECOMMENDATIONS	TARGET DATE	ACTIONED	
			BY	DATE
1.	2006/07 To streamline the cemetery process.	31/12/09	Off Man	
2.	2006/07 To make payment electronically to suppliers	31/10/09	Fin Man	
3.	2006/07 To ensure the grounds staff's work programmes are monitored.	30/08/09	T.C.	
4.	2007/08 Consider savings on the BT contract	31/12/09	D.T.C.	
5.	2007/08 To ensure all H&S risk assessments are updated	31/07/09	D.T.C.	
	2008/09			
6.	To include fixed assets in the final accounts	30/09/09	Fin Man	
7.	To ensure that no member of staff works for more than 6 hours without a minimum break of 30 minutes	30/06/09	D.T.C.	
8.	To agree & implement an income recovery policy & procedures	30/09/09	Fin Man	
9.1	To ensure that H&S policies & working practices are updated	30/09/09	D.T.C.	
9.2	To ensure that staff are adequately trained in changes to H&S policies	31/10/09	D.T.C.	
10.	To ensure that an annual fire risk assessment is completed	31/12/09	D.T.C.	
11.1	To agree a fire evacuation procedure with tenants on 1st floor	30/09/09	D.T.C.	
11.2	To ensure that a test evacuation is completed	31/12/09	D.T.C.	
11.3	To periodically test the fire alarms	30/09/09	D.T.C.	
12.1	To ensure that passwords are reset & not shared.	30/09/09	D.T.C.	
12.2	To destroy the current list of passwords	30/09/09	D.T.C.	
13.	To update access levels in the computerised systems	30/09/09	D.T.C.	
14.	To finalise ICT Security Policy and refer to members for approval	30/09/09	T.C.	
15.	To ensure that the side door to the committee room remains locked		All	02/06/09