

RODABE RUDIN PILCM Cert (HE) in Local Policy Studies

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ASHURST WOOD PARISH COUNCIL

INTERNAL AUDIT REPORT

7th December 2016

Dear Mrs Leet

The Internal Audit conducted yesterday looked at the following areas:

1. BUDGET PROCESS

The budgeting process was discussed in some detail and the spreadsheet examined. All budget heads had been carefully covered and budgeted for accordingly. The Council had undertaken two major projects during the year and this had been properly accounted for especially the carried over funds for the new build council offices.

2. PAYMENT PROCEDURES

A few sample invoices were examined and it was noted that the Council pays almost all its invoices via BACS and that this information had been cross referenced on the invoices.

It was noted that the Clerk draws out cash via the Council's prepaid debit card to pay for the distribution of the quarterly newsletter. Whilst this is contrary to best practice, it is acceptable on the basis that the distribution is only four times a year and can be considered as 'casual' because of this.

3. HR PROCEDURES

The HR procedures were examined and it was noted that Annual Appraisals were carried out , following best practice in terms of mutual requirements and agreements, and that each personnel file had a training recorded.

The Council's HR policies were sparse and it is recommended that this area is looked at in detail with relevant policies adopted as soon as possible. It was suggested that the Clerk asks her colleague at Forest Row Parish Council for sight of that authority's Staff Handbook which is comprehensive. On speaking to the Clerk, I understand that a review of the HR policies is imminent.

R Rudin

12th December 2016