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**ASHURST WOOD PARISH COUNCIL**  
**Internal Audit conducted on 20<sup>th</sup> November 2017**

Two areas of the Council's financial governance were considered

**1. BUDGET**

A detailed spreadsheet is produced and evaluated thoroughly before being presented to, and approved by, Full Council. The governance is sound and the process works for the Council. It is recommended that, as part of disaster planning, general reserves are typically 3- 6 months of expenditure in order that the Council can function in the event of a serious problem and delay in insurance reimbursement. The Council needs to function and staff need to be paid; it may be that offices need to be rented and other financial liabilities settled. It is a recommendation only and it may be that Members would wish to consider this over a few years.

It is noted that the surplus from events is split between general reserves and building up of 'earmarked reserves' for the following year.

**2. STAFF APPRAISALS AND GOVERNANCE**

The Clerk went through the detailed appraisal and governance systems that the Council has in place.

The pressure on monitoring time and recording and allocating the resources to budget heads could be burdensome and frustrating but the Clerk and Assistant Clerk are sanguine about the Council's need for this accountability. It may be more time efficient to allocate a percentage of staff costs to projects and codes at the end of the year – if there is concern about time spent, then the time spent on this monitoring should also be a concern. However, this exercise is perhaps worth going through to come to a realistic percentage base to work with. Again, it is just a comment and it is up to Members to decide.

Regarding the transparency requirements, it is noted that previous comments have been noted in minutes and I respect Council's decision not to pursue the best practice guidelines.

The anomaly with the insurance of the Village Centre and its recorded value in the Asset Register has been resolved with a Memorandum of Understanding that protects the Council's interests in the building.