

Potto Parish Council - Internal Audit Exceptions
Year to 31 March 2018

New matters - all considered not significant

1 The review of the Risk Assessment and the Financial Regulations were extended beyond a 12 month cycle to 13 months. The delay was to bring the reviews in line with the Annual Parish Meeting. I do not consider the delay of one month a significant matter.

2 Due to an oversight an agreed recovery of roadside grass cutting contribution from NYCC was not invoiced until some nine months after the amount had been agreed with NYCC. The oversight was discovered by the PC and corrected within the financial year. I consider that a contributing factor in the delay was an inaccuracy in the minutes which referred to the grant being received when in fact the correspondence with NYCC simply indicated that the grant had been agreed.

It is recommended that where correspondence requires further action by the RFO (in this case invoicing NYCC) this is minuted for follow up at the next meeting. It is considered that the oversight is not significant in so far as the oversight was identified and corrected by the RFO and there was no loss arising to the PC.

Previously reported matters now cleared in 2017/18

No such matters arising.

