

WEST HERTS CREMATORIUM – AUDIT ACTION PLAN – UPDATED December 2023

(The shaded items have been completed)

Finding		Auditor's Recommendation	Implementation	
	Description		By whom	By when / Comments
1.	<p><u>Internal Audit findings – July 2021:</u></p> <p>B. The body's financial regulations</p> <p>The Financial Procedure Rules were last updated in December 2011.</p> <p>Following a number of service developments, changes following the retirement of the previous Accountant and the introduction of a new accounting system and accounting arrangements following the transfer of Finance resource to Three Rivers District Council in October 2019 the Rules are now out-of-date.</p> <p><u>Associated Risk</u></p> <p>Policy and procedures not in place or out of date may lead to poor working practices. This could lead to inappropriate or fraudulent activity resulting in financial loss or reputational damage.</p>	<p>(Repeated from the 2019/20 audit)</p> <p>a) We recommend that the Financial Procedure Rules are reviewed and updated to incorporate all current procedures and systems in place.</p> <p>b) Following the review, they should be formally approved by the Joint Committee. In addition, version control details should be recorded on the front page to record approval and review details.</p>	<p>Agreed: Yes Responsible Officer: Stephen Farrer– Assistant Finance Manager (TRDC)</p> <p>Treasurer/ Surveyor/ Manager</p>	<p>Action to be taken: The Treasurer to the Joint Committee has decided that this work will be undertaken upon the signing of the new lead authority legal agreement. This should therefore be completed during the 2023/24 Financial year.</p>