

2021-2022 Internal Audit Recommendations

The Internal Auditor has made two recommendations and some suggestions to the Parish Council regarding their audit of the council in April 2022:

Number	Recommendation	Actions	Comments/Progress
1	<p>Has the appropriate end of year AGAR documents been completed?</p> <p>Recommendation: for both years 2021 and 2022 the RFO has inserted £0 for Box 8. As per the written advice given on the AGAR, Box 8 is the sum of all current and deposit accounts including short term investments and must agree with the bank reconciliation. Council should therefore ensure that the figures for Box 8 are inserted (2021 = 32,782, 2022 = 36,892). The error can be found in Box 6 – Council should also ensure that the sum of Box 4 and Box 6 equals that shown in the Expenditure Totals for the Exemption Certificate.</p>	<p>Clerk has updated this and the AGAR will be approved at the next PC meeting on 16/05/22.</p>	<p>Approved at full council meeting on 16th May 2022 (Item 12).</p> <p>COMPLETE</p>
2	<p>Recommendation: s85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.”</p> <p>Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification. NALC LTN 5 provides further clarity on this matter including the good practice of seeking approval for an apology in writing.</p>	<p>Noted. Clerk to ensure that Councillor absences from meetings are approved rather than just received.</p>	<p>COMPLETE</p>
Number	Additional Comments/Suggestions	Actions	Comments/Progress
1	<p>Additional comments: Financial Regulations: Council might wish to note that LTN87 – Procurement - has provided an update on the thresholds for procuring contracts. The amended values should be incorporated into the Council’s Standing Orders and Financial Regulations at the next annual review.</p>	<p>Clerk to Review Financial Regulations and Standing Orders and update the contracts section for agreement by full council on 5th May 2021 at AGM.</p>	<p>Reviewed and updated, taking into account these comments. Approved at full council meeting on 9th May 2022 (Items 6 and 7).</p> <p>COMPLETE</p>

2	<p>Additional comments: Council is advised to ensure that during the coming year, it references that the Internal Control and Internal Audit reviews mentioned above have taken place.</p> <p>a. Council should take steps to ensure that it whilst it formally reviews its arrangements to protect public money during the coming year, any internal control work carried out during should be reported back to Council and that it minutes that such a review has taken place.</p> <p>b. By reviewing the terms of reference and effectiveness for internal audit, Council would have followed guidance and demonstrated that it recognised that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate</p>	Clerk to ensure we review and publish the 'Model Internal Control Statement' at the AGM.	<p>Reviewed and updated, taking into account these comments. Approved at full council meeting on 9th May 2022 (Item 11a).</p> <p>COMPLETE</p>
3	<p>Additional comments: Council should be mindful of its own Standing Order 12 on the treatment of Draft Minutes as the minutes on the Council's website are still showing the DRAFT minutes.</p>	Draft minutes to be taken off the website, following the approval of them at the following Council meeting.	COMPLETE
4	<p>Additional comments: to complement the documents approved, Council should consider adopting a Subject Access Policy and Data Retention Policy which will detail the framework that the public can expect for the handling of requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party and the period of retention for Council's data.</p>	We do have the Privacy Notice, Personal Data Audit Questionnaire and the Data Protection and Information Management Policy. Members to decide if they think any further policies are required.	<p>Members felt the PC have enough policies to cover this and that no further policy is required.</p> <p>COMPLETE</p>
5	<p>Additional comments: Council might wish to consider using a secure e-mail system with a gov.uk address which is owned by the parish council (section 5.16 of the Practitioners' Guide to Proper Practices – March 2021).</p>	Noted. Clerk to look into costings for this if this is something Councillors wish to consider.	Members wish to go ahead with getting .gov.uk email addresses.