

2020-2021 Internal Audit Recommendations

The Internal Auditor has made three recommendations and some suggestions to the Parish Council regarding their audit of the council in April 2021:

Number	Recommendation	Actions	Comments/Progress
1	It is noted that the internal audit report for the previous year mentioned that the council is aware of its pension responsibilities and that no pension provision was required by the current members of staff. Recommendation: The Council should ensure that it records evidence that it has complied with its duties as an employer with regards to automatic enrolment and that it has completed and submitted a declaration of compliance to the Pension Regulator.	Have submitted the declaration documents with the papers in order to be reviewed and minuted at the meeting on the 26 th April 2021.	Item 23c – 26/04/21
2	Recommendation: It is recommended the council reviews and adopts the General Data Protection Regulation and Website Accessibility documentation available within the SALC Member Area on their website and looks to create and periodically review terms of reference documentation for any committees (if applicable).	<ol style="list-style-type: none"> 1. Update ICO Certificate on website 2. Replace current Data Protection Policy with new Data Protection and Information Management Policy 3. Update Data Audit Questionnaire on website 4. Add a Website Accessibility Document to website 	<ol style="list-style-type: none"> 1. Done 2. To be agreed at meeting on 26/04/2021 23e. 3. To be agreed at meeting on 26/04/2021 23f. 4. Created and published on 19/04/2021
3	Recommendation: It is recommended the findings of the Audit Action Plan be reported back to the full council so the matter can be minuted as being addressed and closed.	This is from the meeting at 13 th July 2020 – to review and minute as complete at meeting on 26 th April 2021	Item 23d 26/04/2021 Ensure we do the same for the 2021 Audit Action Plan
Number	Additional Comments/Suggestions	Actions	Comments/Progress
1	Additional comments: Financial Regulations: 12. Payments under Contracts for building or other construction works; 13. Stores and Equipment and 16. Charities not adapted to council. If not relevant can be removed from the council document.	Review Financial Regulations and update for agreement by full council on 5 th May 2021 at AGM.	Reviewed and updated, taking into account these comments. Approved at full council meeting on 5 th May 2021 (Item 7).
2	Additional comments: The budget is clear and concise with a comprehensive level of detail. General reserves fall within proper practices which recommends this should be maintained	Annual review of earmarked reserves to happen at the meeting on the 26 th April 2021.	Item 9f 26/04/2021

	at between three and twelve months of net revenue expenditure. Council should ensure annual reviews of earmarked reserves to ensure the projects are still viable and should look to have in place a General Reserve Policy.	Clerk to create General Reserves Policy.	Item 9g 26/04/21
3	Additional comments: Councils should be mindful of the guidance in Governance and Accountability for Smaller Authorities for England (March 2019) regarding valuation of assets and ensure that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended it will need to publish and provide explanations in changes in value to any previously recorded assets.	Review of Asset register completed and to be signed off at Annual General Meeting on 5 th May 2021.	Reviewed and checked by Clerk with point 4 below. Reviewed at meeting on 5 th May 2021 with full council (Item 13).
4	Additional comments: It is noted that the 2020/21 AGAR does not have Box 9 completed detailing the council's fixed assets.	Add in fixed asset costs figure to the AGAR	Done and added explanation of variances. Item
5	Additional comments: The Annual Parish Council Meeting (APCM) is not to be confused with the Annual Parish Meeting (APM). The APCM is that where the Chairperson is elected and responsibilities delegated, the APM is not a council meeting, but rather a meeting of local government electors.	N/A	Noted. We choose to use the wording Annual Parish Assembly and Annual General Meeting of the Council to avoid confusion.