

INTERNAL AUDIT REPORT ACTION PLAN 2020

Payment Controls	<p><i>Comment: Council may wish to include in the payment schedule identification of the appropriate legal power which ensures all financial decisions or payments are made in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires.</i></p> <p><i>To provide a full audit trail there should be evidence that Councillors have seen the actual invoice/request for payments such evidence should be by way of initials on the invoice submitted for payment. This is to protect the RFO as well as fulfilling an internal control objective to ensure the safeguarding of public money.</i></p>	<p>Invoices and requests form part of the payment schedule that is bought to meetings. RFO to ensure all invoices and requests are included in this. Schedule and invoices to be signed at the meeting Review Financial Regulations to ensure this is included.</p>
Payment Controls	<p>It was noted a number of payments were made using S.137 where another power existed: for example, monies paid to the village hall should have been made using Local Government Act 1972 s. 133 power to give to community building</p> <p><b>Recommend: Council clearly identifies the correct power for payments, advice can be sought from SALC.</b></p>	<p>RFO to action with support from Cllr Hindry.</p>
Budgetary Controls	<p><b>Recommend: In accordance with Councils Standing Orders 17c, Council should receive a report submitted by the Responsible Financial Officer as soon as practicable after 30 June, 30 September, 31 December which contains a statement to summarise:</b></p> <ol style="list-style-type: none"> <li><b>1. Councils receipts &amp; payments for each quarter</b></li> <li><b>2. Councils aggregate receipts &amp; payments for the year to date</b></li> <li><b>3. The balances held at the end of the quarter being reported &amp; which includes a comparison with the budget for the financial year &amp; highlights any actual or potential overspends.</b></li> </ol>	<p>RFO to action.</p>
Income	<p><b>Recommend: Income is included on the payment schedule and a minute reference is made.</b></p>	<p>Noted, to start July 2020</p>
Payroll - Pension	<p><i>Comment: Council should, if they have not already, ensure a Declaration of Compliance is completed</i></p>	<p>Completed annually with The Pension Regulator, include on agenda and minutes.</p>

Asset Control	<b>Recommend: Assets should be recorded at their actual purchase cost. A proxy cost may be applied only where the cost/value is not known. A separate column may also be used for the insurance value if appropriate.</b>	Actioned and on agenda for July 2020
Asset Control	<b>Recommend: Council ensures an independent annual play inspection takes place with a minute reference made.</b>	An inspection and report is done monthly and circulated to the Councillors and Playing Field Committee. This agreement is in place till March 2021 when the Playing Field Committee can take responsibility for this.
Bank Reconciliation	<b>Recommend: A financial report is given at each meeting and forms part of the Minutes.</b>	Noted, to start July 2020
Additional Comments Transparency Code	<p>Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website for the year 2019/20 not later than 1 July:</p> <ul style="list-style-type: none"> <li>Internal Audit Report</li> <li>List of Councillors and Responsibilities</li> <li>Items of Expenditure Above £100 including recoverable and non-recoverable VAT</li> <li>End of Year Accounts</li> <li>Annual Governance Statement</li> <li>Asset Register</li> </ul> <p>And that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.</p> <p><b>Recommend: Council publishes items of expenditure above £100 including recoverable and non-recoverable VAT</b></p>	Actioned and on the website June 2020
Additional Comments GDPR	<p>Council is not compliant with the General Data Protection Regulations although the Internal Auditor has noted Council has a General Privacy Notice.</p> <p><b>Recommend: The following policies should be put in place to meet the requirements of the General Data Protection Regulations:</b></p> <ul style="list-style-type: none"> <li><b>Audit/Impact Assessment</b></li> <li><b>Procedures for Subject Access Requests</b></li> <li><b>Procedures for Data Breaches</b></li> </ul>	Policies to be created for review and sign off at the September 2020 meeting

	<b>Data Retention &amp; Disposal Policies</b>	
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Templates for the above are available on the SALC website.