

RESPONSES AND PLANS BY THE COUNCIL

INTERNAL AUDIT DATED JUNE 2024

Audit Point	Responsibility	Timescale
<p>1. Review and adopt new Standing Orders, Financial Regulations, Publication Scheme, Complaints Procedure, Data Protection and Freedom of Information Policies to enable to Parish Council to comply with its statutory obligations.</p> <p>The council has had policies in place but acknowledge these have not been reviewed in a timely manner. Council policies are currently being reviewed to ensure that they are upto date and compliant with current legislation and they are in the process of being adopted over the coming months.</p> <p>Additionally standing orders and financial regulations have always been in place. Updated model standing orders and financial regulations were made available by LALC in June 2024 and are due to be adopted by the Council in early July.</p>	Clerk	Within 3 months
<p>2. The website contains some information, but transparency is weak as the parish council does not comply with the Freedom of Information Act 2000 mandatory Publication Scheme or the Transparency Code for Local Authorities.</p> <p>Statutory information has been made available on the Council noticeboards and in the community Hub throughout the year but the council acknowledges some information had been missed on the website.</p> <p>In March 2024 the council employed a local council specialist to re-develop the Council's website and Council staff are in the process of uploading all information required under the Publication scheme</p>	Clerk RFO (financial matters)	Within 2-3 months
<p>3. Internal Controls have been adopted in Financial Regulations adopted in 2018 but they have not been kept up to date and allow considerable spending to be undertaken without prior approval of the Parish Council.</p> <p>Whilst the financial regulations were out of date the Council have always had a strong control environment and have ensured any spending has been through appropriate authorisation, approval and segregation of duties.</p> <p>The council is currently reviewing LALC's model financial regulations and will be adopting those early in July</p>	RFO	July 2024

<p>4. Employees must, by law, receive a Written Statement of Employment Particulars by day one of their employment since 2020 and detailed particulars within later timeframe. It is not clear that the Council complies with this duty and should ensure that it does in future.</p> <p>Following recent staff changes the council acknowledge that paperwork in respect of a new contract and a change of contract has not been actioned in a timely manner. This is being addressed.</p>	HR Committee	August 2024
<p>5. One contractor appears to have been working for the Parish Council for at least 6 years or more. Local Authorities have duties to ensure that they comply with the HMRC IR35 rules and this arrangement should be reviewed and the outcome minuted to show compliance with their statutory duty.</p> <p>The council reviews arrangements for contractors regularly but acknowledges that this may not have been clearly documented due to confidentiality. The point highlighted in the audit has been reviewed by the full council and their decision properly documented</p>	Chair	Already completed
<p>Point 6. The Finance Committee considered the budget and precept and put forward the figures, however, only the full council can resolve the budget and precept amounts. The minutes of the full council in 2023 do not clearly state the amounts approved.</p> <p>The findings of the audit related to budget setting and precept for the financial year 2023-2024. Everything had been considered and resolved by the full council. However the council acknowledges that, whilst they had full details documented in reports, the resolution could have been more clearly reported in the minutes.</p> <p>The budget setting and precept process for the financial year 2024-2025 has been completed and is clearly minuted with all appropriate resolutions.</p>	RFO	Already completed
<p>Point 7. The minutes of the various committees and their Terms of Reference are not visible on the parish council's website. The Parish Council's business should be visible and accountable to the electors and tax payers and proceedings that are not visible can pose reputational risk.</p> <p>The council acknowledges that minutes of some committees have not historically been published online and as part of the updating of the website there will be sight of these minutes.</p>	Clerk/Chair	December 2024

<p>Historically the council have used committees to discuss matters in more detail and make recommendations to the full council but it is always the full council who make final decisions. With that in mind terms of reference have not been in place The council will review this decision during the current year</p>		
<p>Point 8. General and earmarked reserves should be reviewed at least annually after a review of risks and likely expenditure commitments.</p> <p>The council reviews reserves throughout the year and considers expenses for the coming year as part of the budget setting. Whilst adequate reserves were put into the budget the council recognises that there was no reserve put in place for elections as recommended by audit. This has been accepted as an omission and has already been put into the initial draft budget for 2025-2026</p>	RFO	Already completed
<p>Point 9. The Parish Council's Register of Interests is not visible on the website which is a statutory requirement.</p> <p>The Clerk maintains a Register of Interests but the council recognise this has not been published on the website. This document is being added as part of the website update</p>	Clerk	Within 2-3 months
<p>Point 10. HR policies and procedures should be documented and published.</p> <p>The council has had policies and procedures in place but acknowledge these have not been published. Council policies are currently being reviewed to ensure that they are upto date and compliant with current legislation and they are in the process of being adopted and published over the coming months.</p>	HR Committee Clerk	Within 2-3 months
<p>Point 11. The Parish Council has made investments and if its investments exceed £100,000 there is no evidence of its Annual Investment Strategy being published in accordance with STATUTORY GUIDANCE ON LOCAL GOVERNMENT INVESTMENTS 3rd edition applicable since April 2018 issued under Section 15(1)(a) of the Local Government Act 2003.</p> <p>The council does have investments that exceed £100,000 and recognise that a formal Annual Investment Strategy has not been documented. However discussion surrounding the Councils investments have been minuted and the council is satisfied that the underlying assets provide security for capital investment.</p> <p>An investment strategy will be formally documented and a fair value assessment will be obtained</p>	Finance Committee	Within 6 months

<p>Point 12. The Council may wish to consider holding paper documents in electronic format or in fireproof cupboards to reduce the risk of loss.</p> <p>The council keeps most documentation online, including copy contracts but there are original signed contracts that are held securely on council premises in paper format. The finding related to allotment agreements specifically.</p> <p>The council is making plans to scan all copies of signed documents to reduce this risk.</p>	<p>Clerk</p>	<p>Within 6 months</p>