

Subject: AcTPC 1819 Internal Audit Report Response & Action Plan
From: Ashfield cum Thorpe Parish Council <actpc.clerk@gmail.com>
Date: 27/08/2019, 12:13
To: Ashfield cum Thorpe Parish Council <actpc.clerk@gmail.com>

Dear All

The following three recommendations and three comments were raised by SALC following the internal audit carried out at the end of 2018/19:

(REC1) Council should include in their minutes that they have reviewed the effectiveness of the internal audit during the year of audit. Statutory guidance from Accounts and Audit Regulations 2015, Regulation 5.

The internal audit identified that there was no evidence during the audit year that a specific review of the effectiveness of internal audit had been carried out. At the meeting in June 2019, Members agreed to postpone discussion of the review of the effectiveness of internal audit with the benefit of similar work carried by another parish council and to appoint a lead Member at the meeting in September 2019. The Responsible Financial Officer recommended that the lead undertake a review of the financial records during the final quarter of 2019/20 with the resulting findings presented to Members for recording in the minutes of the meeting in March 2020.

(REC2) The asset register should be reviewed and approved by full Council and noted in the minutes.

The internal audit identified that minutes of the meeting held on 12 September 2018 reported that the asset register had been reviewed by the Parish Clerk and then approved by the Council. When Members next review and approve the asset register at the meeting in September 2019 as part of the insurance renewal exercise, arrangements will be made for minutes of the meeting to record that Members reviewed and approved the asset register.

(REC3) Further input is required from the Council to ensure they are compliant with General Data Protection Regulations. The following should be in place: Audit/Impact Assessment; Procedures for dealing with Subject Access Requests; Procedure for dealing with Data Breaches; and Data Retention & Disposal Policies.

The internal audit identified that the Council was partially compliant with the General Data Protection Regulations. This matter was raised with Members at the meeting in June 2019 and an agreement reached on the most effective means of implementing this recommendation and the related timescales and parties involved. Members agreed to prepare the recommended GDPR policy documentation with the benefit of examples obtained from another parish council, and the appointment of Cllr Garrett as the lead Member, with further consideration on its implementation at the meeting in September 2019.

(COM1) Council should be mindful that all authorities must annually appoint an officer to be responsible for the financial administration of the authority in accordance with Section 151 of the LGA 1972.

The internal audit identified that the Parish Clerk was the Responsible Financial Officer, but there was no evidence in any minutes that the Parish Clerk had been appointed with such duties. This matter will be raised with Members at the meeting in June 2019, in the context of 2019/20, and their approval of the appointed duties will be recorded in the minutes of the meeting.

(COM2) Council could include a column for VAT reclaimed in their cashbook.

The internal audit identified that evidence of a reclaim of VAT was seen. A column identifying the VAT element is already included on the payments spreadsheet and a column identifying the receipt

of VAT claimed is already included on the receipts spreadsheet. It is therefore believed that no further action is required.

(COM3) Council may wish to minute that the insurance cover was 'reviewed and adopted' to confirm this has been carried out by full Council.

The internal audit identified that the insurance schedule confirmed that insurance was adequate which was approved at the meeting held on 12 September 2018. Arrangements will therefore be made for minutes to reflect that Members both reviewed and adopted these arrangements when it is next considered at the meeting in September 2019.

Consideration of this response and action plan will be included on the agenda of the Council's meeting in June 2019. A review of the progress made, in conjunction with the Council's review of the effectiveness of internal audit, will then be included on the agenda in March 2020. Thank you.

Regards

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My working times vary but are normally limited to two hours per week