



INTERNAL AUDIT 2021-22

BPC ACTION PLAN

NB: Lines highlighted in Light Blue have been completed

Subject	Requirements	Recommendations	Actions for the Council	Who	Date Completed
SECTION 4 Risk Management	Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?	Council should consider reviewing the Fidelity guarantee Cover, which at £100,000 is below recommended guidance which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May	Contact insurers to increase the Fidelity Guarantee cover to at least £146,130	Clerk/RFO	Insurers have confirmed that current FGC is already £250,000
			Add review of Fidelity Guarantee Cover to FC Checklist of tasks	Clerk/RFO	June 2022
SECTION 5 Budgetary Controls	Budgets are properly prepared, agreed and monitored.	Council should note that proper practices states that an authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves. Council is advised to adopt such a policy as the basis of its budgetary preparations and overall business plan	Create a General Reserve Policy that meets the needs of the Parish Council	RFO/Finance Committee	GR Policy approved 07.09.22
SECTION 8 Payroll Controls	Approval of salary paid	FC ToR state that whilst the FC have the authority to approve payments on the Council's behalf either made already or in advance of payment, there is no delegated responsibility to approve amendments to any employees pay, emoluments or T&C of employment without prior consent of the Council (FR 7.3) Such amendments should be brought back to the Council of the FR should be updated to give the FC delegated authority to make such changes	Consider/agree amendment to Finance Regulations to give FC delegated authority	Full Parish Council	Agreed PC 07.22.09 (1b). Completed.



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	Other payments	RFO to revisit the Accounting Statements and remove the sum of £230 from Box 4 and transfer it to Box 6. There will also need to be a corresponding correction to the prior year's figures	Amend Accounting Statements accordingly	RFO	June 2022
		Council to check its Tax, National Insurance and reporting obligations in regard to reimbursing a personal monthly phone tariff	RFO to discuss with SALCs Payroll department for advice	RFO	Completed – phone added to payroll via SALC
SECTION 11 Evidence	Exercise of Public Rights	Answer negative to Assertion 4 of the AGAR and ensure that the dates set for 2022-23 commence at least one working day prior to the date set on the notice of public rights and publication of unaudited AGAR	RFO to amend accordingly	RFO	Completed
SECTION 14 Additional Information	Compliance with the General Data Protection Regulation Requirements	Council should consider adopting specific policies that will provide details as to the written procedures in place for dealing with data breaches and subject access requests. Council might also wish to review its Document Retention Policy as adopted on 01 March 2017 to ensure that it is compatible with the provisions of the GDPR	Create a policy to cover data breaches and subject access requests	RFO/BPC	Oct 2022
			Review and update Documentation Retention Policy	RFO/BPC	Oct 2022
Official email addresses	Official email addresses for correspondence	Consider guidance issued over the use of a secure email system with a gov.uk address which would be owned by the Parish Council (section 5.16 of the Practitioners Guide to Proper Practices)	Review email domain and consider options going forward	RFO/FC	
	Local Government Transparency Code 2015	To ensure full compliance Council should update its website with the following information: Quarterly <ul style="list-style-type: none"> - Individual items of expenditure that exceed £500 - Govt procurement card transactions - Invitations to tender for contracts 	RFO to update website accordingly	RFO	



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		<ul style="list-style-type: none">- Details of contracts that exceed £5k Annually- Details of all land and building assets- Grants to voluntary, community and social enterprise organisations- Organisation chart			
	Website accessibility	Publish a Website Accessibility Statement on the Parish Council website which has identified the areas which are not accessible and shows that the Council has a forward plan so that it can make changes to improve this	RFO to draw up a Website accessibility statement	RFO	Completed July 2022
			FC to review statement and present to full Parish Council	FC/BPC	Completed July 2022