

Walberswick Parish Council

Internal Audit Report 2018/19 - Implementation of Recommendations

There were no recommendations and nine comments included in the Council's internal audit report for 2018/19, dated 9 May 2019, prepared by Suffolk Association of Local Councils. Four of the comments included required no further action. The following steps were taken by the Council arising from the five remaining comments which encouraged further action:

(COM1) Council should consider ensuring that all authorisation to pay slips are signed off and that there is a clear indication on the sheet as to which payments are being authorised retrospectively. Council's Financial Regulation (FR) 5.2 states that the approved schedule shall be ruled off and initialled by the Chairman of the meeting whilst Financial Regulation 6.6 gives clear guidance that where a payment is made between the meeting then any signatures obtained away from such meeting shall be reported to the Council at the next convenient meeting.

Authorisation to pay summaries have been signed off at each meeting during the year during which time there have been no retrospective payment approvals required. The RFO manages the expectations of suppliers and ordinarily presents invoices requiring payment at the next meeting.

(COM2) Where Council is unable to comply with its own set Financial Regulations which has a limit for the purchase of goods and services above which three estimates or quotes should be invited from persons or firms competent to do the work, it should follow FR 18.2 and, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of the council.

The Council will ensure that these requirements are adhered to whenever it has not been possible to obtain the correct number of quotations. The correct number has been obtained during the year.

(COM3) Council might wish to review the level of Fidelity Guarantee once balances are known to ensure sufficient cover is in place.

The Council reviewed its insurance arrangements, which included the level of its fidelity guarantee cover, at its meeting in September 2019. The level of fidelity guarantee cover was increased to £50,000. Following a subsequent review by the RFO, the cover was increased again to £100,000 at no further cost in February 2020.

(COM4) The RFO might wish to consider reporting back to Council that a review of the insurance cover has been completed and appropriate insurance is in place to help manage the potential consequences of a risk occurring.

The RFO reviewed the insurance arrangements, including the need for an update in its coverage, and gained the Council's approval at the time of its renewal at its meeting in September 2019.

(COM5) Council should be aware that GDPR documents are living documents and should be reviewed on a regular basis to ensure compliance with GDPR. A cookie policy for example should be readily available on its website.

Arrangements to review GDPR and other policy documents at agreed intervals have been documented in the form of a policy review schedule which was approved at the Council's meeting in February 2020. The Council approved the internal audit report at its meeting in June 2019 when it was reported that the web site provider had already assisted to improve the functionality of its cookie policy. Visitors to the web site have therefore been directed to the cookie policy at www.onesuffolk.net/cookie-policy.