

Walberswick Parish Council

Internal Audit Report 2020/21 - Implementation of Recommendations

There were five comments encouraging further action identified in the Council's internal audit report for 2020/21, dated 30 April 2021, prepared by Suffolk Association of Local Councils. The following actions were agreed by the Council:

(1) Council should note guidance as issued under the Practitioners' Guide which states that an authority needs to have regards to the need to put in place a General Reserves Policy with explanations as to the high level of general reserves being held and to have evidenced that it has reviewed the level and purpose of all Earmarked Reserves.

A draft Reserves Policy will be prepared for presentation to the Council for review and approval at its meeting in July 2021.

A draft Reserves Policy was reviewed and approved by the Council at its meeting in July 2021. This comment was therefore addressed in July 2021.

(2) Council should ensure that it completes its re-declaration of compliance with regards to automatic enrolment duties and that such a declaration, once completed, should be reported to full Council.

It is noted that details and the timing of the Council's last submission in this situation were not requested by the internal auditor. A declaration of compliance with regards to automatic enrolment duties was last submitted by the Council to The Pensions Regulator in August 2020. As this is required to take place every three years, the Council is complying with this obligation. The next occasion will be reported to the Council at the meeting following its submission. No further corrective action is therefore proposed in 2021/22.

This comment has therefore been addressed.

(3) Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England (March 2020) on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.

Details of the asset partly disposed of during the year were recorded on the asset register in the comments column. Details of additions and disposals, with their corresponding values, will be recorded in the minutes of the meeting at which the asset register is approved in future years. No further corrective action is therefore proposed in 2021/22.

This comment has therefore been addressed.

(4) Council should ensure that it records the reasons for amendments to the accounts (Staff Costs and All Other Payments) and where previous year's boxes have been corrected, the word *Restated* should be written at the top of the accounts so as to inform readers of the actions taken.

The Accounting Statements, marked as *Restated*, were approved by the Council at its meeting in June 2021. Following agreement at the same meeting, explanations of the restated amounts in Boxes 3, 4 & 6 were recorded for clarification on the Explanation of Variances pro forma prior to submission. No further corrective action is therefore proposed in 2021/22.

This comment has therefore been addressed.

(5) To ensure full compliance with the requirements of the Local Government Transparency Code 2015 (turnover exceeding £200,000), the following information should be published in accordance with the required timescales. Individual items of expenditure that exceed £500 should be published on a quarterly basis.

The Council does not fall in the category of a Council with a turnover exceeding £200,000. However, details of expenditure of all values are included in the payments and budget report presented to the Council on a bi-monthly basis. No further corrective action is therefore proposed in 2021/22.

This comment has therefore been addressed.