

THRIPLow PARISH COUNCIL

SECTION		IN PLACE	NOTES	PARISH COUNCIL / INTERNAL AUDITOR ACTIONS
	ANNUAL RETURN	Y	IN DRAFT	
	FIGURES CORRECT	Y		
	TRANSPARENCY CODE (£25K/200K)	NA		
A	APPROPRIATE BOOKS OF ACCOUNT HAVE BEEN KEPT PROPERLY THROUGHOUT THE YEAR.			
	CASH BOOK	Y		
	UPDATED REGULARLY	Y		
	S137 COLUMN	Y		
	SALARIES COLUMN	Y		
	SIGNED AT YEAR END		IN DRAFT AT IIA	
	INDIVIDUAL ENTRIES	Y		
	VAT COLUMN	Y		
	NET/ GROSS / VAT	Y		
B	THE COUNCIL'S FINANCIAL REGULATIONS HAVE BEEN MET, PAYMENTS WERE SUPPORTED BY INVOICES, ALL EXPENDITURE WAS APPROVED AND VAT WAS APPROPRIATELY ACCOUNTED FOR.			
	FINANCIAL REGS	Y	THE FINANCIAL REGULATIONS PRESENTED TO BE BASED ON AN OLD MODEL POLICY. THE COUNCIL SHOULD CONSIDER UPDATING TO THE LATEST MODEL TO ENSURE COMPLIANCE WITH CHANGING LEGISLATION/BEST PRACTICE AND ALLOW FOR ONLINE BANKING (IF DESIRED).	
	INVOICES	Y		
	CHEQUES SIGNED AS IN F/R		NOT CHECKED AT THIS IIA	
	APPROVED IN MINS	Y	THE PAYMENT TO TGOGC OF £30K +VAT IS HIGHER THAN THE AMOUNT AGREED AT THE APRIL 2019 MEETING OF £25K +VAT.	
	S137 AMOUNT	Y	PAYMENTS TO VILLAGE HALL RECORDED AS S137 WHERE THE PARISH COUNCIL HAS A POWER FOR VILLAGE HALLS.	
	OTHER		<p>THE S106 FUNDS HELD FOR THE HEATHFIELD DEVELOPMENT ARE PAST THE 10 YEAR EXPIRY.</p> <p>THE PC PURCHASED A NEW LAPTOP AND PRINTER IN APRIL 2019. IT APPEARS UNFAIR TO MAKE THE CLERK PURCHASE THE EQUIPMENT (WHICH COSTS MORE THAN THEIR MONTHLY SALARY) AND HAVE TO WAIT UNTIL THE NEXT MEETING TO RECLAIM THE FUNDS.</p>	<p>THE PARISH COUNCIL SHOULD MAKE ENQUIRIES WITH THE DISTRICT COUNCIL TO ENSURE THAT ANY FUNDS, PLUS INTEREST & INCLUDING THOSE SPENT AFTER THE EXPIRY DATE, ARE NOT RECOVERED BY THE DEVELOPERS.</p> <p>THE PARISH COUNCIL SHOULD PUT SYSTEMS IN PLACE TO ENSURE THAT IT CAN FUND ITS OWN ACTIVITIES DIRECTLY USING APPROPRIATE PAYMENT METHODS.</p>
C	THE COUNCIL ASSESSED THE SIGNIFICANT RISKS TO ACHIEVING ITS OBJECTIVES AND REVIEWED THE ADEQUACY OF ARRANGEMENTS TO MANAGE THESE.			
	STANDING ORDERS	Y		
	RISK ASSESSMENT POLICY			
	COMPLAINTS POLICY	Y		
	PUBLICATION SCHEME (FOI)		NOT CHECKED AT THIS IIA	
	GDPR / DATA PROTECTION		<p>POLICIES PROVIDED & ADOPTED.</p> <p>THE PC SHOULD CONSIDER THE APPROPRIATENESS OF RECORDING CORRESPONDENTS NAMES IN THE CORRESPONDENCE LIST IN THE MINUTES, OR IF THIS ITEM NEEDS TO BE RECORDED IN ITS CURRENT FORMAT AT ALL. IT ADDS A SIGNIFICANT NUMBER OF PAGES TO THE MINUTES (OFTEN 50%).</p> <p>THE DISCUSSION ABOUT THE PLAY EQUIPMENT IN JUNE 2019 CONTAINS A SIGNIFICANT AMOUNT OF PERSONAL DATA (POSSIBLY INCLUDING THE NAMES AND OPINIONS OF CHILDREN). THE PARISH COUNCIL SHOULD CONSIDER WHETHER THIS DETAIL IS APPROPRIATE TO PUT INTO THE PUBLIC DOMAIN AND IF IT HAS ANY GDPR IMPLICATIONS.</p>	<p>THE COUNCIL SHOULD REVIEW ITS RECORDING OF THE CORRESPONDENCE LIST IN THE MINUTES,</p>
	OTHER POLICIES	Y		
	CODE OF CONDUCT		<p>THE CODE OF CONDUCT PRESENTED HAS A "DRAFT" WATERMARK. IT ALSO MAKES REFERENCE TO BEING A MEMBER OF SOUTH CAMBS DISTRICT.</p> <p>COUNCILLORS ARE REMINDED THAT WHEN ACCEPTING OFFICE THEY AGREE TO FOLLOW THE COUNCIL'S CODE OF CONDUCT, INCLUDING THE NOLAN PRINCIPLES. ALTHOUGH DEBATE, DISAGREEMENT AND SCRUTINY ARE ALL SIGNS OF A HEALTHY DEMOCRATIC PROCESS, IT SHOULD TAKE PLACE WITH RESPECT FOR OTHERS.</p> <p>THE COUNCIL SHOULD NOTE THAT THE LOCAL GOVERNMENT ASSOCIATION IS CURRENTLY CONSULTING ON AN NEW MODEL CODE OF CONDUCT.</p> <p>DURING THE ANNUAL APPRAISAL THE CLERK HAS RAISED SIGNIFICANT CONCERNS ABOUT THE CONDUCT AND BEHAVIOUR OF COUNCILLORS AND THE LEVEL OF SCRUTINY AND THE GENERAL WORKLOAD. THESE HAVE BEEN RAISED IN VARIOUS FORMS WITH THE COUNCIL OVER THE YEARS. IT DOES NOT APPEAR THAT THE COUNCIL HAS TAKEN APPROPRIATE ACTION, AS REQUIRED AS AN EMPLOYER, TO RESOLVE THESE ISSUES OR PROVIDE SUITABLE SUPPORT TO THE CLERK. THE COUNCILS DOCUMENTS RECORD SEVERAL INSTANCES, AND REPORTS, OF INAPPROPRIATE CONDUCT BY COUNCILLORS GENERALLY. THIS CAN LEAVE THE COUNCIL VULNERABLE TO LEGAL REPERCUSSIONS.</p>	<p>THE PARISH COUNCIL SHOULD REVIEW ITS CODE OF CONDUCT AND ENQUIRE ABOUT THE AVAILABILITY OF SUITABLE CODE OF CONDUCT TRAINING.</p> <p>THE COUNCIL MUST ENSURE THAT THE CONDUCT OF ITS MEMBERS DOES NOT BRING IT INTO DISREPUTE OR VULNERABLE TO LEGAL REPERCUSSIONS.</p>
	DECLARATION OF INTEREST	Y		

	ROSPA/ASSETS CHECKS	Y	
	AGENDAS	Y	
	MINUTES		APPROVAL OF THE MINUTES MUST, BY LAW, HAPPEN AT THE MEETING OR AT THE NEXT MEETING OF THE PARISH COUNCIL. THE JUNE EGM MINUTES HAVE BEEN CARRIED OVER UNTIL NOVEMBER DO NOT APPEAR TO HAVE BEEN ANY CHANGES TO THE DRAFT MINUTES. THERE IS A LARGE AMOUNT OF INFORMATION IN THE MARCH 2020 MINUTES WHICH DOES NOT APPEAR SHOULD HAVE HAPPENED IN PUBLIC SESSION. THE COUNCIL SHOULD CONSIDER CLOSING THE MEETING TO THE PUBLIC DURING THESE DISCUSSIONS.
	ANNUAL PC MEETING (AGM)	Y	
	ANNUAL PARISH MEETING (APM)	Y	
	END OF YEAR NOTICE	Y	
	OTHER		
D	THE ANNUAL PRECEPT REQUIREMENT RESULTED FROM AN ADEQUATE BUDGETARY PROCESS; PROGRESS AGAINST THE BUDGET WAS REGULARLY MONITORED; AND RESERVES WERE APPROPRIATE.		
	BUDGET	Y	
	BUDGET APPROVED	Y	
	PRECEPT	Y	
	BUDGET MONITORED	Y	
	RESERVES ADEQUATE	Y	
E	EXPECTED INCOME WAS FULLY RECEIVED, BASED ON CORRECT PRICES, PROPERLY RECORDED AND PROMPTLY BANKED; AND VAT APPROPRIATELY ACCOUNTED FOR.		
	INCOME FULLY RECEIVED	Y	
	SUPPORTING PAPERWORK	Y	
	VAT FULLY CLAIMED	Y	
	INCOME BANKED PROMPTLY	Y	
	CASH BOOK DATE	Y	
F	PETTY CASH PAYMENTS WERE PROPERLY SUPPORTED BY RECEIPTS, ALL PETTY CASH EXPENDITURE WAS APPROVED AND VAT APPROPRIATELY ACCOUNTED FOR.		
	PETTY CASH BOOK	NA	
	PAYMENTS	NA	
	RECEIPTS	NA	
	VAT CLAIMED	NA	
G	SALARIES TO EMPLOYEES AND ALLOWANCES TO MEMBERS WERE PAID IN ACCORDANCE WITH COUNCIL APPROVALS, AND PAYE AND NI REQUIREMENTS WERE PROPERLY APPLIED.		
	EMPLOYEE FORMS (E.G. P60, P45)	Y	
	HMRC RTI	Y	
	EMPLOYEE PAY SLIPS	Y	
	PAYE/NI DISPENSATION	NA	
	OTHER EMPLOYEES	NA	
	CLERK/RFO EMPLOYED	Y	
	PAYMENTS TO HMRC	Y	
	EMPLOYMENT CONTRACTS	Y	
	PROOF OF SALARY	Y	
	ANNUAL APPRAISALS	Y	THE ROLE OF CLERK HAS CHANGED SIGNIFICANTLY IN RECENT YEARS AND THERE DOES NOT APPEAR TO HAVE BEEN A SUBSTANTIVE REVIEW OF THE WORKLOAD AND TIME AVAILABLE TO COUNCIL STAFF TO CARRY OUT THEIR DUTIES. THERE IS NO EVIDENCE THAT THE PC HAS CONSIDERED THE APPRAISAL REPORT IN THE MINUTES.
H	ASSET AND INVESTMENTS REGISTERS WERE COMPLETE AND ACCURATE AND PROPERLY CARRIED OUT.		
	ASSETS LIST	Y	
	INSURANCE	Y	
	REVIEWED AS IN S/O	Y	
I	PERIODIC AND YEAR-END BANK ACCOUNT RECONCILIATIONS WERE PROPERLY CARRIED OUT.		
	PERIODIC BANK RECS	Y	
	YEAR END BANK REC	Y	
J	ACCOUNTING STATEMENTS FOR THE YEAR WERE PREPARED ON THE CORRECT ACCOUNTING BASIS (R&P OR I&E), AGREED TO THE CASH BOOK, WERE SUPPORTED BY AN ADEQUATE AUDIT TRAIL FROM UNDERLYING RECORDS, AND WHERE APPROPRIATE DEBTORS AND CREDITORS WERE PROPERLY RECORDED.		
	I&E / R&P	R&P	
	MATCH CASH BOOK	Y	
	DEBTORS	NA	
	CREDITORS	NA	
	O/S	Y	
	AUDIT TRAIL	Y	

Signed:
(Internal Auditor)