

NOTES ON THE REPORT FROM THE INTERNAL AUDITOR FOR THE COUNCIL TO REVIEW

<u>Section number</u>	<u>Auditors comment</u>	<u>How to resolve</u>
2	At the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).	Agenda item 19 (e) 22/5/23 – Linda to change thresholds in the documents and publish updated documents on the website
2	In accordance with Council’s Financial Regulation 7.8, a full business case should be considered by the Council prior to the employment of interim staff.	Appointed Councillor to put together a short business case for the employment of interim staff to be agreed by full Council at June meeting
3	Noting that s137 is a power of last resort, upon a review of the payments made the following should be noted: Payments relating to expenses incurred to celebrate the Queen’s Jubilee in the sum of £1,742.43 - Section 144 of the Local Government Act 1972 allows the Parish Council to contribute to organisations encouraging persons to visit their area for recreation, health purposes trade fairs or exhibitions. Payments relating to the speed signs totalling £4,635.37 – Section 30 of the Local Government and Rating Act 1997 gives Parish/Town Councils the power to contribute to traffic calming measures if it will be of benefit to the area. In these cases, the above powers might have been more appropriate for such donations	Comments noted and no further action to be taken
4	In accordance with the Accounts and Audit Regulations 2015, Council is aware that it should formally review the effectiveness of its system of internal control to ensure that it has mitigation measures on place to address the risks associated with the management of public finances. At the next review, Council might also want to consider revising the document to reflect the roles being undertaken by the Clerk and Locum RFO	Linda to revise the internal control document to reflect the roles currently being undertaken by the Clerk and Locum Financial Officer – Agenda July 2023
5	Setting of the precept - In accordance with guidance, Council might wish to demonstrate best practice by reflecting within the minutes the impact the precept being set will have upon a Band D property, as compared to the previous year	Noted for 2024/25 precept – no further action

14	Minutes administered in line with legislation - Comment: Council is reminded that in accordance with legislation, loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page. The minutes seen for internal audit do not demonstrate that each page of the minutes for that meeting has been given a unique reference number.	Amanda to review and put in place consecutively numbered minutes for 2023-24 audit year.
14	A copy of the recently adopted Suffolk Code of Conduct should be published on the Council's website in place of the Code readopted in 2016.	Amanda to action
14	List of Members' Interests Held published on the website : Council should be aware that whilst the monitoring officer of the District Council must arrange for the parish council's register of members' interests to be available for inspection in the district and must be published on the district council's website, where the parish council has its own website, its register of members' interests must also be published on that website or a link providing access to the District's website. (Openness and transparency on personal interests - A guide for councillors – August 2012	Amanda to add a link on our website to the Members' Interests forms on WSC's website
14	Compliance with the Transparency Code : Council might wish to consider working towards ensuring compliance with the requirements under the Transparency Code 2015. It is noted that the links for a number of documents on the website relating to the items for discussion as per the agendas issued are no longer working. The Locum RFO has confirmed that those relating to January through to March 2023 have been verified as being in place and that the Council is in communication with the website host to determine how and when the links may be restored. Transparency Code 2015 - 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: quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000; annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations.	Linda and Amanda to review all documents on the website and ensure that links are working – ongoing. Linda to add the following items to the annual agenda reminder list currently being put together for Amanda: Quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000; annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations – agenda July
14	During the year under review, Council experienced an issue relating to the access of email accounts following the change in Clerks. It was reported that access to historical emails under a previous "great barton gmail" account has not been successful. At the	IMPORTANT – This is a 'Recommendation' from the Internal Auditor and if not actioned would

	<p>meeting of 21st November 2022, the Council was in agreement that the email account moving forward would be infofbpc@gmail.com. It is assumed that this email account is directly linked to the parish council and not connected to a personal email account.</p> <p>Comment: for the purposes of user management, Council should ensure that at all times the Proper Officer is able to add and remove member and Officer email accounts.</p> <p>Recommendation: Council should consider the use of a secure e-mail system with a .gov.uk address thereby identifying that it has local government status and demonstrating authenticity when building trust and credibility with the public. Such an address would be owned by the parish council (section 5.204-5.207 of the Practitioners' Guide to Proper Practices – March 2022) refers.</p>	<p>result in a negative response on Section 7 of the Annual Governance Statement.</p> <p>Appointed Councillor to set up '.gov.uk' emails for the Parish Clerk and the Chair – June agenda.</p>
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Any other comment made were references to the proper procedures and practices which are already in place.