

Report to Saffron Walden Parish Council
Internal Audit of the Accounts for For the Period Ending 30th September 2021

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the period year ending 30th September 2021 can be summarized as follows:

Income to date:	£ 1,342,775 (rounded)
Expenditure to date:	£ 468,402 (rounded)
Precept figure:	£ 1,184,935 (rounded)
General Reserve:	£ 287,814 (rounded)
Current Year Reserve:	£ 788,259 (rounded)
Earmarked Reserve:	£ 533,470 (rounded)

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

Comments and any recommendations arising from the review are made overleaf.

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

Subject & tests carried out	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The council uses the Rialtas accounting package which produces reports on an Income and Expenditure basis. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. The cashbook is reconciled on a monthly basis, regularly verified against bank statements and contains entries from day to day of all sums of money received and expended by the council along with matters to which the income and expenditure relates.</p> <p><i>Comment: in accordance with Proper Practices, the Responsible Financial Officer (RFO) has ensured that effective procedures are in place to accurately and promptly record all financial transactions, and maintain up to date accounting records throughout the year, together with all necessary supporting information.</i></p> <p>Spot checks were made and were found to be correct. Journal entries between cost codes for the period under review were seen and verified. The RFO has ensured that the cash book is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.</p> <p><i>Comment: Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. For further transparency and scrutiny, the RFO, in accordance with best practice, has referenced all payments and receipts with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</i></p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internal Banking controls • Procurement controls • General power of competence 	<p>VAT is identified in the cash book and reclaimed on an annual basis. The VAT Assessment File for the periods 1st April to 30th June 2021 were seen as produced by the accounting package operated by the RFO. Settlement of the account submitted was evidenced from the Council's bank statements. The claim for the period ending 30th September in the sum of £21,001.67 was seen and verified.</p> <p>A selection of random payments were cross checked against cheque book/payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of</p>

<ul style="list-style-type: none"> • Tourist Information Centre 	<p>items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order. A spot check of payments made under contractual terms were further analysed and all were found to be in accordance with agreed schedules and sums approved.</p> <p><i>Comment: in accordance with Financial Regulation 5.6, for each financial year the Clerk and RFO has drawn up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council or Finance Committee.</i></p> <p>In accordance with its scheme of delegated powers, as agreed by full Council, all expenditure is presented to Finance and Establishment on a monthly basis for review. Council operates a two-tier security system for payments which are made by both cheque and the BACS system. Council has ensured that, for the settlement of its invoices by both systems, and in accordance with Financial Regulation 6.8, there is a two-tier authorisation system which ensures that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories. Council is therefore operating within Financial Regulations 5.2; 6.8 and 6.9.</p> <p><i>Comment: this system continues to protect the RFO as well as fulfilling an internal control objective to ensure the safeguarding of public money thereby allowing Council to ensure that it has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</i></p> <p>Council continues to show good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT.</p> <p>The Council's Purchase Order file for items ordered in accordance with Council's own Financial Regulations was reviewed during the internal audit visit. A random sample of orders placed during the period under review shows that Council has operated within</p>
---	--

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>its own Financial Regulations within the limits set 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.</p> <p><i>Comment: Council follows good practice by ensuring that an official order is issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Council further demonstrates good practise by understanding that official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority’s name. In accordance with proper practises, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices are checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT. The Purchase Order file is numerically held and controlled by the Clerk.</i></p> <p>Full Council, confirmed, at its meeting of 13th May 2019 that it fulfilled the eligibility criteria to use the power (at least two-thirds elected members and a qualified Clerk (CILCA or higher)) for the next four years – in accordance with the Localism Act 2011, and that it was eligible to exercise the GPC as at least two thirds of the total number of councillors were elected at the ordinary election on 2nd May and that the Clerk holds the Certificate in Local Council Administration (CILCA). Council resolved that having met the above conditions, it was eligible to use the general power of competence for the next four years.</p> <p>The council has the following Public Works Board Loan: Town Hall £200,000 which was drawn down in March 2017 Reference 320 08821. Interest repayments are to be made twice yearly on the nearest working day to 20 March & 20 September and the rate of 2.28% has been applied. Half yearly annuity payment of £6,254.30 were made on 21st September 2021.</p> <p>During the previous year, Council implemented a change in service delivery practices for the Tourist Information Office as a direct result of the pandemic. Council continues with the use of the website “WooCommerce” which has enabled the Tourist Information Office to sell products via an eCommerce store as well as through direct sales in the Tourist Information Office.</p> <p><i>Comment: Council has ensured that there is a regular review of strategic and</i></p>
--	---

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p><i>operational risk management in terms of managing stock levels which has ensured that there is a resilience in place to respond to the management of both online and shop generated sales.</i></p>
<p>3. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reporting of expenditure and variances • Monitoring reserves 	<p>The Minutes of 14th December 2020 show that Council agreed to adopt a 1.5% increase in the Band D figure (being £176.17per annum (£173.56 per annum in 2020/21)) which would equate to a precept request of £1,184,935.00 with a total budget of £1,893,338.27 (which included EMRs brought forward).</p> <p>At the meeting of 4th May 2021, Council reviewed the carry forward figures for 2021/2022 and resolved to include all the carry forwards which equated to a revised total budget for 2021 / 2022 of £1,285,704. The meeting also approved the allocation of £5,000 towards the continuance of the crisis fund / Food Bank Support which was renamed “Resilience Fund”.</p> <p>A review of the budget including detailed income and expenditure position is reported at each Finance and Establishment Committee Meeting with the minutes of each meeting being adopted at the next relevant full Council meeting. Evidence was seen of budget report to actual with committed expenditure and funds available breakdown. Expenditure breakdown by heading is provided to Finance and Establishment Committee Meeting with detailed income and expenditure by account for currently funded projects. Council continues with its procedures for reporting to the Finance & Establishment Committee and ensures that the income report shows income against specific budget headings. This is then further analysed to show percentage of income against budget.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year:</i></p> <ul style="list-style-type: none"> • <i>decide the form and level of detail of the budget;</i> • <i>review the current year budget and spending;</i> • <i>determine the cost of spending plans;</i> • <i>assess levels of income;</i> • <i>bring together spending and income plans;</i> • <i>provide for contingencies and consider the need for reserves;</i> • <i>approve the budget;</i> • <i>confirm the precept or rates and special levies; and</i> • <i>review progress against the budget regularly throughout the year.</i>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>Council continues with the practise of ensuring that virements between budgets are considered by the Finance and Establishment Committee and recommended for approval to the Town Council as and when they arise, subject to FR 4.2 which states that “No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate (‘virement’). The Clerk and RFO are authorised to vire monies within budgets to a maximum of £4,000 per item.</p> <p>The Council, at period-end – 30th September 2021 - had overall reserves totalling £1,609,543 – Current Year Fund stood at £788,259, with General Reserves at £287,814 and agreed Earmarked Reserves of £533,470.</p> <p><i>Comment: Council is aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council’s general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually). Council has further noted 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 Reserve 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. Council’s Policy on General and Earmarked Reserves was reviewed and adopted by the Finance and Establishment Committee in May 2021.</i></p> <p>At the F&E Meeting of 17th May 2021, the Committee approved a ringfenced sum of £50,000 into a separate budget code to be used if a service suffered a downturn in income due to Covid 19.</p>
<p>4. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income 	<p>Council received precept in the sum of £1,184,936 from Uttlesford District Council for the period under review in April and September, both having been reported to the Finance and Establishment Committee in accordance with Council’s own Standing Orders. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.</p>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>Further spot checks during the year-end internal audit visit on further items paid under BACS / Direct Credit into the Council's Accounts were cross checked against cashbook, bank statements and invoices raised by the Parish Council. All were found to be in order with a clear underlying audit trail. Income is recorded in accordance with Financial Regulations and reported to the Finance and Establishment Committee on a monthly basis.</p> <p>The outstanding sales ledger invoices for the period ending 31st March 2021 was seen and verified. The RFO has advised that there are no irrecoverable accounts for consideration as bad debts.</p> <p><i>Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the RFO and that such approval should be shown in the accounting records.</i></p>
<p>5. Petty cash/expenses procedure. Examination of:</p> <ul style="list-style-type: none"> • System of control • Supporting documentation 	<p>Petty cash is operated and managed in accordance with Council's own Financial Regulation 6.18a.</p> <p>All petty cash payments are supported by receipts and are entered in to the petty cash book. Petty cash reconciliations are carried out on a monthly basis and cheques raised to ensure sufficient funds to allow the float to be adequately maintained. A spot check of items recrored in the cash book were checked against receipts and cash book sheets and found to be in order. The petty cash funds are kept in a locked drawer.</p> <p><i>Comment: in accordance with Proper Practises, the petty cash float is adequate in size to meet small items of expenditure and does not require reimbursement more frequently than once a month. Adequate records of the receipts and payments have been maintained for each float, including a VAT analysis, and regular reconciliations are performed. The RFO has ensured that the petty cash system is operated in accordance with FR 6.18 for the purpose of defraying operational and other expenses.</i></p>
<p>6. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of pyaroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment) 	<p>The council's payroll service is outsourced and has been operated properly and overseen by the council as an employer. The council is a member of the Local Government Pension scheme (LGPS).</p> <p>At the period end Council had 24 employees on its payroll, 17 of which are members of the Local Government Pensions Scheme as operated by Essex County Council.</p>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>Cross-checks were completed on 6 items each of salary, PAYE and pension contributions and these were all found to be in order. Salaries are paid in accordance with contracted hours worked and timesheets for office staff and labour including those for overtime were seen. Overtime paid to employees is implemented as per Financial Regulation 7.1.</p> <p><i>Comment: upon a review of the payroll files, it is noted that the authorisation of overtime to be paid to employees were not evidenced as having been signed off in accordance with Council's own Financial Regulation 7.3.</i></p> <p>Recommendation: with reference to FR 7.3 “No changes shall be made to any employee’s pay, emoluments, or terms and conditions of employment without the prior consent of the council or relevant committee. Changes to monthly payments following payment of authorised overtime, expenses incurred, or similar variable pay, must be authorised by the Clerk”, Council is recommended to implement a system whereby the Clerk authorises and countersigns the amendments to the monthly payroll.</p> <p>In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Essex County Council on or before the dates prescribed.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p>
<p>7. Asset control. Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>The Asset Register detailing assets over £500 was reviewed during the Internal Audit Visit and a spot check of a number of assets against insurance valuations was undertaken and found to be in order.</p> <p>The Asset Register at year-end (31.03.21) showed a balance of £4,107,060.46.</p> <p>A number of assets have been stated as at the Insurance Value and where assets have been gifted or where there is no known value have been given the proxy value of £1. This value has also been applied to a number of Community Assets, which, in</p>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>accordance with guidance are treated in the same manner as gifted assets. The Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2021, on the valuation of its assets and has ensured that where the insurance 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.</p> <p><i>Note: The RFO has confirmed that, to ensure that the assets owned or for which the Council is responsible, are properly managed by the Council and that it is not exposed to the risk of financial loss, a review of the management information, asset usage and maintenance is currently being undertaken to ensure that all information is available and up-to-date thereby greatly reducing the risk of financial loss to the Council. In the main this process relates to Community or Land assets.</i></p> <p><i>Comment: Council is aware that proper practices state that the value of a council's assets should be taken from the authority's asset register which is up to date at 31 March and should include all capital acquisition and disposal transactions recorded in the cash-book during the year. No particular method of asset valuation is specified in proper practices so authorities are able to use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in authority's minutes and in the asset register. For most authorities the appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that in most circumstances the recorded value of the asset will not change from year to year, unless the asset is materially enhanced. For reporting purposes therefore, the original value of fixed assets will usually stay constant throughout their life until disposal.</i></p>
<p>8. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements • Monitoring of investments • Approval of new investments 	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the Finance and Establishment Committee and as reported in the minutes of the Committee submitted to full Council. Detailed Balances Sheets along with Detailed Profit and Loss Account Reports are also submitted in accordance with the timescales prescribed within Council's Standing Orders and form part of the minutes that are retained in hard copy by the Council.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank</i></p>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p><i>reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, Council has implemented a system whereby the monthly reconciled bank accounts are presented to the Finance and Establishment Committee. Council has continued to follow good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done. Approval of the bank reconciliation by the authority or the chair of the committee or another authority nominee is not only good practice, but is also a safeguard for the RFO and will fulfil one of the authority’s internal control objectives.</i></p> <p>Bank balances as at 30th September 2021 agree with the period-end bank statements: £1,619,598.17 which are broken down as follows: Current Account: £21,236.89 30 Day Deposit Account: £1,599,698.85 o/s Cheques: £2,129.39 unallocated Receipts: £791.82</p> <p><i>Comment: In accordance with Council’s own Investment Policy (reviewed April 2021), authorisation for investments is given by the Chair and Vice-Chair of the Finance and Establishment Committee in conjunction with the RFO and such actions are reported at the following meeting of the Committee. Officers are aware that fund transfers within the councils banking arrangements up to the sum of £500,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council or finance committee and any such payment is in accordance with the Town Council’s investment policy.</i></p>
<p>9. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor 	<p>The Internal Audit Report for period ending 31st March 2021 was considered at a meeting of the Finance and Establishment Committee of 21st June 2021 with formal adoption of the report by Full Council at its meeting of 12th July 2021.</p> <p>There were no matters reported which required the completion of an audit plan.</p> <p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements at its meeting of 21st June 2021 following receipt of the audit plan proposed and considered that such arrangements were appropriate for the council and that the audit plan properly took account of all of the risks facing the Council.</p>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>Mrs Waples was appointed to act as the parish council’s independent internal auditor, for the year 2021 – 2022 at the same meeting.</p>
<p>10. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report • Publication of final certificate 	<p>The External Audit Report and Certificate for the year ending 31st March 2021 having been received by the Council in August 2021 has yet to be submitted to and noted by the Finance and Establishment Committee with formal adoption by full Council.</p> <p>Recommendation: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council should be aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public’s rights of inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised. Council should also note Regulation 20 states that the annual audit letter received from the auditor must be considered by full Council and be published (including on the Council’s website) with details as to how copies may be purchased. Regulation 13 provides specific details as to the publication of the statement of accounts and annual governance statement for Parish and Town Council and Council should further note the requirement for the publication of the certificate of the external auditor along with audited accounts by no later than 30th September 2021. All documents must be published on the Council’s website must be available for inspection for at least five years.</p>
<p>11. Period-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Debtors and Creditors properly recorded • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. 	<p>Accounts are produced on an income and expenditure basis. Period-end documentation seen verified that all were found to be in order. There is an underlying financial trail from financial records to the accounts produced. Where appropriate debtors and creditors have been properly recorded.</p> <p>Period-end balances agree with cash book and bank reconciliations:</p> <p>Debtors: £10,828 VAT Account: £21,002 TIC Stock: £14,208 Bank Accounts: £1,619,598 less Creditors: £27,219 Accruals: £3,164 PAYE/NI: £12,787 Pensions Control: £12,922 Represented by: Total Reserves: £1,609,543</p>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>The Council on 30th September 2021, had overall reserves totalling £1,609,543 General Reserves stood at £287,814 with agreed Earmarked Reserves of £533,470 and the current Year Fund at £788,259.</p> <p>Due to work currently being carried out on the Council’s new website, Council has not yet complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31st March 2021.</p> <p>Recommendation: whilst Council is taking steps to address the publication requirements on a public website of the following: (Accounts and Audit Regulations 2015 (SI2015/234)), it should note that for smaller authorities the publication deadline is 30 September:</p> <p>Section 1 – Annual Governance Statement of the AGAR Section 2 – Annual Accounting Statements of the AGAR Section 3 – External Audit Report and Certificate Notice of the period for the exercise of public rights</p> <p><i>Council might wish to note that best practice states that the Annual Internal Audit Report (page 3 of the AGAR) should also be published. This is to avoid any potential confusion by local electors and interested parties.</i></p>
<p>12. Transparency Code. Examination of:</p> <ul style="list-style-type: none"> • Transparency code requirements 	<p>Whilst Council has previously ensured compliancy with the minimum datasets that should be published as per the requirements as set out in the Local Government Transparency Code (2015), a number of documents relating to the current year were not available to view on the Council’s website at the time the internal audit was carried out.</p> <p>For Saffron Walden Town Council, the transparency code requirements include the publication of quarterly reporting of spending transactions valued over £500; quarterly reporting of invitation to tender for contracts over £5,000; quarterly publication of details of every transaction on a government procurement card; the annual reporting of organisational charts; annual reporting of details of remuneration and job title of certain senior employees whose salary is at least £50,000; annual reporting of all grants made to voluntary, community and social enterprise organisations and the annual reporting of the location of public land and assets.</p> <p>Recommendation: as this Code applies to local authorities, including parish councils</p>

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>with annual income or expenditure (whichever is the higher) over £200,000, the Town Council is progressing the uploading of information that should be contained on its new style website. This process will ensure that current year documentation is uploaded thereby ensuring that it complies with the right to access to all relevant documentation within the public domain.</p>
<p>13. Publication Scheme</p>	<p>The Freedom of Information Act requires every public authority to have a publication scheme, approved by the Information Commissioner’s Office (ICO), and to publish information covered by this scheme. The scheme, which sets out the Council’s commitment to make certain classes of information routinely available, such as policies and procedures, minutes of meetings, annual reports and financial information was viewed on the Council’s website and is annually updated.</p> <p><i>Comment: as previously identified, Council is aware that the Internal Auditor has recommended that Council considers reviewing where information is loaded onto its new style website as it was not always apparent or logical as to where information is stored. Council is aware that all information relating to the decisions and background papers to each meeting must be readily available in accordance with the provisions of the Openness of Local Government Bodies Regulations 2014, Part 3 Section 8.</i></p> <p>Recommendation: see comment above regarding transfer of data onto new site.</p>
<p>14. Additional comments.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Signing of Declaration of Acceptance of Office • Members Interests • Minutes • Openness of Local Government Bodies Regulations 2014 • Policies • Website Accessibility Regulations 2018 	<p>The Annual Meeting of the Parish Council was held on 4th May 2021 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 15(1). In accordance with section 83(4) of the 1972 Act, Council has ensured that the Chair and Vice-Chair, on being elected to office, have signed their declaration of acceptance of office. At the same meeting, Council approved the election of the Leader of the Council for a two-year period.</p> <p>Council also reviewed, at the meeting of 4th May 2021, its Terms of Reference for its Standing Committees: Assets and Services, Finance and Establishment, Planning and Road Traffic as well as associated appointments.</p> <p><i>Comment: In recognition of this being unprecedented times and following the Government’s guidelines for staying at home and working remotely, the Government included within s.78 in the Coronavirus Act 2020 (made 4th April 2020) the ability for the Secretary of State to have the power to make Regulations to cover the provisions for the holding of meetings. The 2020 Regulations set out those provisions. Council has followed these regulations and held its meetings via a Videoconferencing platform in accordance with the conditions laid out. Effective 7th May 2021 and following advice</i></p>

	<p><i>from the Ministry of Housing and Local Government, Council, noting that the legislation allowing local authorities to host virtual meetings has not been extended, has held its formal Committee and Council meetings on a face-to-face basis.</i></p> <p>Evidence was seen on the Town Council’s website of a direct link to the District Council’s website for the Register of Interests for all current Town Councillors.</p> <p><i>Comment: Council should note the requirement 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 (town) council has its own website, its register of members’ interests must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012).</i></p> <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council has ensured that the looseleaf minutes and associated documents of the parish council are initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence.</p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers).</p> <p><i>Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.</i></p> <p>Council has implemented a schedule to ensure that all policies are reviewed on an annual basis and brought before the relevant committee and/or full Council for recommendations and amendments in line with Terms of Reference as produced by the Council.</p> <p>The Council operated new style website does not appear to have an accessibility statement detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2)</p>
--	--

SAFFRON WALDEN INTERIM INTERNAL AUDIT – 2021 - 2022

	<p>Accessibility Regulations 2018.</p> <p>Recommendation: as The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force, Council should ensure that at the very minimum it publishes on its website, a Website Accessibility Statement, which has identified the areas which are not accessible and shows that Council has a forward plan so that it can make changes to improve this.</p>
<p>15. Summary</p>	<p>The Internal Auditor offers her appreciation for the assistance given by the Responsible Financial Officer in completing this audit.</p> <p>Council has continued to maintain effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during the visit to the Council’s Offices has provided evidence of the overall adequacy of the financial arrangements in place within the council.</p> <p><i>For further information and for the year effective 1st April 2021 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners’ Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2021.</i></p>

Victoria S Waples

Date of Internal Audit Visit: 28.10.2021

Date of Year-end Internal Audit Report: 30.10.2021

Victoria S Waples, CiLCA, BA(Hons)
 Stoneleigh Lodge
 37 Queenscliffe Road
 Ipswich
 IP2 9AS