

Little Waldingfield Parish Council

Internal Audit Report 2019/20 - Implementation of Recommendations

There was one recommendation and four comments encouraging further action included in the Council's internal audit report for 2019/20, dated 22 June 2020, prepared by Suffolk Association of Local Councils. The following actions were agreed by the Council:

(REC1) Council may wish to review the Accounting Statement of the AGAR box 4 as they have included *personal expenses in Staff Costs*.

For clarification purposes, the personal expenses related to mileage costs incurred on the Council's business during the year. There is confirmation in *NALC's Governance & Accountability Guide* (Section 2.16) that mileage and travel expenses are legitimate costs for including in Box 4 under *Staff Costs*. It is therefore believed that the existing approach was correct and that no further action is required.

(COM1) Council has noted in the cashbook against some payments the power to pay as *The Localism Act 2011 ss1-8*, which can only be used when the Council has adopted the General Power of Competence.

As the Council has not adopted the General Power of Competence, future references to appropriate powers of expenditure included in the payments report will exclude the *Localism Act 2011 (s 1-8)*. The next payments report for 2020/21 will be presented to Members at the meeting in September 2020.

(COM2) Council may wish to note in the minutes, on an annual basis, its responsibilities under the legislation for work place pensions and note if they have completed a Declaration of Compliance under The Pensions Act 2008.

The Council will review the internal controls checklist at its meeting in January 2021 and consider the inclusion of a check to determine whether a review of the Council's responsibilities under work place pensions legislation, including the completion of a declaration of compliance, are on course to be completed by the end of the year. A review of the completed checklist will then take place by the Council which will be confirmed in the minutes of the meeting in March 2021.

(COM3) In an election year the Council's AGM must take place on the day when the Councillors take office, or within 14 days thereafter. In any other year the meeting may be held on any day in May.

Arrangements will be made to hold the Council's AGM in the month of May from 2021/22.

(COM4) Council may wish to consider also adopting and publishing on their website the Audit/Impact Assessment.

The issue of an audit/impact assessment will be considered by the Council at its meeting in September 2020 with any further agreed work completed and approved by the Council by the end of March 2021.