

Agenda Item 7

Internal Audit Report 2023-24:

Areas of Concern:

- 1. What systems are used- ie Scribe/Rialtas/Edge/Excel/Quickbooks etc.** We strongly recommend the use of a Parish specific accounting software such as Scribe or Rialtas. You have a large number of transactions and facilities to manage. This will make it easier. It also produces a lot of the reports you use for Council/Budget/Year End with limited need for input.
- 2. Do you manage any facilities, what systems do you use to record bookings and payments?** Please ensure you are providing a minimum 40 days payment terms for allotments per the legislation found in the yellow Arnold Baker book.
- 3. Is the Council registered with the Information Commissioner? If so what is the Reference Number and what is the date of expiry?** This should now be on Direct Debit. However, we have noted this as a "no" under the risk Objective of the AIAR as GDPR breach fines can be extremely large. As the Council did not have ICO registration in the 2023-24 year, it did not, in my view assess of it's risks
- 4. Transparency Code:** There are certain requirements under the Transparency Code which you should be adhering to as you are in the £200K> bracket. This has resulted in a "no" assertion "L" of the AIAR Report.
- 5. Website:** Your website needs an update, it is extremely difficult to navigate.
- 6. gov.uk domain:** It is recommended in the JPAG that the Council adopts a gov.uk domain in order to benefit from the extra cyber security controls in place.
- 7. 3-year Plan:** It is recommended in the JPAG that Councils produce a 3 year plan.

Addressing the Internal Auditors Concerns:

1. This was raised at the June Council meeting with no decided outcome. The Clerk strongly recommends that an accounting system is put in place for the 2025-26 accounting year.
2. Allotment invoices and Tenancy Agreements will now clearly state that under payment terms the Tenant has 40 working days to settle the outstanding rent.
3. The Council is registered with the ICO and this is now paid by Direct Debit on an Annual Basis.
4. This is in the process of being reviewed but again predominately relates to the Councils Website.
5. This is under review with the aim of simplifying the access of documents enabling a more user-friendly website.
6. The Council need to adopt a gov.uk domain.
7. 3-year plan: The Clerk has looked at websites for several of the larger local councils and cannot find a completed three-year plan on any local site. The Clerk is looking at LGA advice notes relating to 3-5 year plans for larger authorities. The Clerk has also contacted LALC asking for any information relating to smaller councils.