

Belstead Parish Council

Internal Audit Report 2019/20 - Implementation of Recommendations

There was one recommendation and two comments encouraging further action included in the Council's internal audit report for 2019/20, dated 18 June 2020, prepared by Suffolk Association of Local Councils. The following actions were agreed by the Council:

(REC1) It is the responsibility of Councillors to satisfy themselves that they have the appropriate legal power to incur expense, thereby it is a requirement that the council ensures that all financial decisions or payments being made are in accordance with statute and the Council is not undertaking any decisions or payments that are ultra vires. To exercise this power, Council needs to have confirmed at either the annual meeting immediately after the next elections for the parish council or an ordinary meeting during the year, that it fulfils the criteria and resolved to adopt 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.

(COM1) In accordance with proper practices, the Council reviews the progress against the budget regularly throughout the year. Council might wish to consider expanding the minutes to show the level of overall detail discussed and to provide evidence that Council has reviewed progress against the budget regularly throughout the year.

An indication of the level of detail Members have discussed the Council's performance against the budget will be included in the minutes of future meetings. The next payments and budget report for 2020/21 will be presented to Members for review at the meeting in September 2020.

(COM2) Council should consider the completion of the following documents which will be needed to evidence compliance with legislation: i) Uploading of a General Privacy Notice onto the website; (ii) Uploading of a Cookie Policy onto the website; (iii) Personal Data Audit - to ascertain the data the council is processing, what it is used for, where it is located and who has access to it; (iv) Data Protection Impact Assessment - which will provide a description of the processing and the purpose of the processing and identify any risks to the personal data, the rights and freedoms of individuals, and the measures and safeguards implemented to mitigate these risks; and (v) Subject Access Request Policy & Subject Access Procedure Policy – both of which will provide the framework for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.

Members will consider the documents mentioned and agree the action required to be taken to comply with the regulations at the Council's meeting in September 2020.