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## **Independent Internal Audit Service for Parish and Town Councils**

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14<sup>th</sup> March 2019

The Chairman  
Bury Parish Council  
C/o 37 Station Road  
RAMSEY  
Cambs PE26 1JB

Dear Sir

INDEPENDENT INTERNAL AUDIT FOR Financial Year 2018/2019

As this mid-year audit was undertaken so close to the financial year end, I have tried to look at the most relevant (non financial) procedures to try and ensure that as many issues as possible have been addressed by year end. As a result of my mid-year inspection, I have enclosed a report of my findings together with observations and recommendations for the Council to consider.

In the time allotted it is not possible for me to inspect all Council documents, but a spot check has raised the following issues. I would also remind the Council that it is not in my remit to check the accuracy of the Council accounts.

I look forward to making my end of year visit which needs to be scheduled for after the Council have met and signed off the year end accounts and the Annual Return Form . Perhaps the Clerk could contact me with some suitable dates in the near future.

Yours sincerely

Jacquie Wilson (Mrs)  
Director

## REPORT AND OBSERVATIONS TO BURY PARISH COUNCIL

### EMPLOYMENT

- I understand a new contract, job description and a full breakdown of the Clerk's salary ,i.e. core hours, gross pay per hour, home working allowance, overtime arrangements, holiday pay entitlement, pension arrangements etc is currently being negotiated between the Council and the Clerk.
- The payroll is being undertaken by a local Accountant.
- Councillors need to attend training for undertaking the correct staff appraisal process.

### GENERAL DATA PROTECTION REGULATIONS now in force since May 2018.

- An audit of personal information held by the Council needs to be undertaken. I understand that there are various filing cabinets and boxes of old council papers held in different locations. The Council would be advised to spend the necessary time assisting the Clerk in this onerous task to ensure that the files held are either put into appropriate archive or securely destroyed before year end 2019.
- I understand that consent to hold personal information together with the required privacy notices are now on the dedicated council web site.
- All current personal data held is stored securely.
- The Council will regularly monitor, as part of their risk management, that all personal data held is still relevant.
- All Councillors now have their own dedicated council email account.
- The Clerk is to check that the relevant insurance contains a data breach policy.

### ETHICAL FRAMEWORK

- The newly elected Chairman needs to sign a Declaration of Acceptance Form as Chairman.
- All recently elected Councillors need to check that their Register of Interest Forms are correctly completed – including Section 4 which demands details of a home address within the parish.
- All documents pertaining to members of previous councils (i.e. prior to 2018 election) should be securely destroyed.
- Currently Councillors are declaring interests at the beginning of the meeting, but when the item is reached on the agenda there is no recorded minute of what action the particular Councillor has taken before the debate begins : ie. Left the room – spoke at the debate but did not vote. Should there be a complaint about the conduct of a councillor to the Monitoring Officer, this minute would be the only evidence that the Councillor acted correctly. *January Meeting Minute 12 refers. Also February meeting Minute 9 is referred to but is actually absent altogether from the official minutes.*

### AGENDAS AND MINUTES

It is mandatory law that:

- All Councillors should be summonsed to meetings.
- That the Public and Press are formally invited to attend the meeting
- That the official agenda is signed and dated by the Clerk
- That a contact address is printed on the agenda and ideally (perhaps) as a footnote on each page of the minutes)
- The official Minute Book should have sequential numbering of all pages throughout
- The first item on the agenda of the Annual Parish Council Meeting (held on 16<sup>th</sup> May) must be the election of the Chairman.
- That when a decision is made to spend money on items which require the use of statutory power Section 137 of the Local Government Act 1972 that the correct procedure is followed.

- Such as the use should be minuted in the official minutes.
- The amount spent should appear in the dedicated column in the cash book
- That the amount spent directly benefits all or part of their electorate to the correct proportion. An example in your accounts is the purchase of the wreath for Remembrance Day.
- The EOM called for 19<sup>th</sup> December did not specify the year the meeting took place.

#### DEFIBRILLATOR

I understand that the parish council has taken possession of the defibrillator and that it is installed on the wall of the village shop. Currently the public contacts 999 to obtain the security code and the appointed first responder is regularly checking the status of the machine. It would be prudent to ensure that there is a robust written inspection log sheet kept on file to reassure the insurance company that the Council is aware of the need for duty of care.

The Clerk will ensure that the insurance company have been informed of this asset and that they are satisfied with the inspection regime.

#### ACCOUNTS

Please note that Parish Councils cannot reclaim VAT on purchases made by a third party on behalf of the parish council. Any invoices/receipts for payment must be made out to the parish council and paid direct the supplier.

#### CHECK LIST

All other blank sections of the attached check list will be completed during my year end visit.

Jacquie Wilson (Mrs)  
Director