



INTERNAL AUDIT ACTION PLAN

Financial Year 2018/2019

Ser	Quarter	Recommendation	Remedial Action	Completed
1	1	Council should ensure that the financial regulations are fully tailored to the Town Council by removing the alternative options for a council and in particular removing the square brackets [] as this creates ambiguity	Financial Regulations 2019 drafted for presentation and sign off at AGM, 14 May 2019	Yes
2	1	At the next annual review of its financial regulations, Council should consider amending the values to be kept for petty balances in line with the agreed actions as undertaken by the Town Council (minute reference 14 of meeting of 09 May 2017)	Financial Regulations 2019 drafted for presentation and sign off at AGM, 14 May 2019	Yes
3	1	Given the current levels of finances, Council might wish to review the appropriate level of fidelity guarantee insurance being held. Council should be aware that all cover should be risk based and should be kept under constant review to make sure it adequately reflects changes in circumstances	Meeting with Zurich on 8 Nov 2018. To increase current insurance for £500,000 fidelity guarantee (cost £276.64) to next level of £1 million fidelity guarantee would cost £345.80.	Yes
4	2	Terms of Reference for the Finance and Staffing Committee be expanded to allow for consideration of the internal audit reports which are aimed at supporting and informing members considering the authority's approval of the annual governance statement. The Terms of Reference should also outline the	Terms of Reference included with the Code of Conduct for presentation and sign off at AGM, 14 May 2019.	Yes

Internal Audit Action Plan 2018/2019

Last updated: 1 May 2019

		procedures to be taken should the reports identify any areas for development or change in internal audit.	F&S already being provided with internal audit reports and action plan showing action taken.	
5	3	Council should consider reviewing its Loans and Investment Policy which currently relates only to loans and borrowings ensuring that it covers Section 15(1) of the Local Government Act 2013 and has regard to such Guidance as the Secretary of State may issue.	This is being updated and will be presented at F&S Meeting in May.	Yes
6	3	In the light of transparency and to ensure that the Council is not subject to challenges on its decisions through allegations of bias and/or predetermination, Councillors should ensure that they take all steps to preserve the public interest as set out in the Seven Principles of Public Life which are also contained within the Suffolk Local Code of Conduct.	All councillors to note. Was covered in whole Council training on 23 July 2018 (Councillor in question did not attend). Will be covered again in next training session booked for 10 June 2019.	
7	3	Council should ensure that at all times the Member – Officer Protocol is at the forefront of the relationships between the Officers of the Council and its Councillors and that where there is a policy in place for accessing information this applies to all Councillors. Council should be aware that Councillors should not involve themselves in the day to day running of the Council, that contact should be made with Officers prior to attending the office for anything other than a scheduled meeting and that Officers of the Council can expect from Councillors respect, courtesy and not to be bullied or to be put under undue pressure to advance personal interests or to influence decisions improperly.	Whole Council training on the Code of Conduct, Standing Orders and Member – Officer Protocol was run at the Shire Hall on 23 July 2018. Councillor in question did not attend. Further training in this is booked for 10 June 2019 followed by training for Chairs and Vice-Chairs on 8 July and Finance for Councillors on 2 September. All training will be held in the Shire Hall.	

		It might be beneficial for whole Council to consider training on the Code of Conduct, Standing Orders and Member – Officer Protocol.		
8	4	Council should review the matters contained in Part 2 of the 2015 Code, which are mandatory for all local councils exceeding the £200,000 threshold, and ensure that it publishes an organisational chart covering staff in the top three levels of the organisation.	This document was uploaded onto the website during the Internal Audit visit on 15 April 2019.	Yes
9	4	<p>Council should consider the completion of the following documents which will be needed to evidence compliance with legislation:</p> <ul style="list-style-type: none"> • Personal Data Audit (PDA) – to ascertain the data the Council is processing, what it is used for, where it is located and who has access to it. • Data Protection Impact Assessment (DPIA) – 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. • Subject Access Request (SAR) Policy and Subject Access Request (SAR) Procedure – 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. 	<p>SAR Policy and Procedure presented to AGM, 14 May 2019.</p> <p>PDA and DPIA to be completed.</p>	