

## Cambridgeshire & Peterborough Association of Local Councils

---

### For the attention of Little Bardfield Parish Council

30<sup>th</sup> May 2024

Dear Clerk and Chairman

#### Re: Internal Audit – Little Bardfield Parish Council

I undertook the Internal Audit for Little Bardfield Parish Council on 24<sup>th</sup> May 2024 and by reviewing the council's website together with papers supplied by the Clerk. I enclose the Internal Audit Report to be shared with all Little Bardfield Parish Councillors together with this covering letter. There are additional comments and recommendations within the report itself for council to review in the 'Expected Control' and 'Notes' columns.

I understand Jess Ashbridge took over from the previous Clerk part way through the financial year and I am pleased to report Jess was extremely helpful.

The following recommendations are made,

1. The Council's adopted Code of Conduct is not on the website. The Clerk will investigate which version the council has adopted and ensure this is added to the council website.
2. To add a link from Little Bardfield Parish Council website to Uttlesford DC website for the Councillors Register of Interests. Both Little Bardfield PC's website and Ulltesford DC website parish councillor details require updating to the current members.

Good practice would be to remind Councillors at the Annual Meeting to update their Register of Interests as personal matters sometimes change during the year.

The Clerk will check all Councillors have signed a Declaration of Acceptance of Office, Jess did not have this folder with her at our meeting in Somersham last week.

3. Publication Scheme – the Council must have a Publication Scheme to comply with the ICO and Registration. I will forward the ICO scheme template to the Clerk.  
The ICO registration contact information needs to be updated to the current Clerk details.
4. Councillor email addresses – the use of personal email addresses for councillors and council business is an issue under GDPR. I will send the Clerk some GDPR guidance on this for councillors, but I understand the Council has plans to move to gov.uk

The Practitioners Guide for March 2024 provides more guidance on compliant website domains for parish councils (accessibility is also a consideration) and emails for councils.

- Minutes – Loose leaf Minute books are lawful provided that the pages are consecutively numbered, and each page is initialled by the person signing the Minutes at the time of approval in addition to signing the last page. This helps the council prevent fraud and the insertion of replacement pages to change resolutions as part of their risk management procedures.

It is good practice to retain a copy of the agenda with the matching signed Minutes. The hard copy Minutes are the only lawful and authentic record and must be retained.

The Minute Books can be archived at the Records Office, the Records Office can advise if the Minutes need to be bound. Electronic versions can be kept for convenience, but it is the hard copy which is the only lawful record.

Matters Arising should not be on the agenda as it gives temptation to make decisions. All business to be transacted must be itemised. Local Government Act (LGA) 1972 sch 12 s10 (2) (b)

Councillor apologies should be recorded as 'accepted' (or rejected) to comply with LGA 1972 s85.

- VAT – The VAT Form 126 still needs to be submitted for the last financial year refund claims. The form was last submitted in February 2023
- Clerks contract – Employment law requires an employee to have a contract in place on the first day of employment. The Council must look at this as a matter of importance and urgency. NALC/SLCC have recently produced a template which can be downloaded from NALC's members area on their website.
- The Clerk is checking the defibrillators are registered with the ambulance service and will also register them with the Circuit.
- There appears to be no record of the following policies, and these should be adopted by the council.
  - Disciplinary & Grievance procedures
  - Health & Safety Policy
  - Data Protection Policy & accompanying data protection documents
  - Privacy Policy
  - Archiving & Retention Policy including how the destruction of old documents will be conducted.

If you have any questions relating to my covering letter or the accompanying IA report, please do get in touch.

Kind regards

*Penny Bryant*

Penny Bryant BA(Hons) FSLCC  
County Executive Officer