

Risk Assessment <div style="display: flex; flex-direction: column; align-items: center;"> <div style="background-color: red; color: white; padding: 2px 5px;">HIGH</div> <div style="margin: 2px;">0</div> <div style="background-color: yellow; color: black; padding: 2px 5px;">MEDIUM</div> <div style="margin: 2px;">2</div> <div style="background-color: green; color: black; padding: 2px 5px;">LOW</div> <div style="margin: 2px;">14</div> </div>	<p style="text-align: center;">Bearsted Parish Council INTERNAL AUDIT 2024-2025 AUDIT PLAN WITH COMMENTS / FINDINGS</p> <p>I am pleased to report to Members of the Bearsted Parish Council (the “Council”), that I have completed my annual year-end internal audit of the Council’s records for the twelve-month period to 31 March 2025, following my audit visit and subsequent conversations on 20 May 2025.</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Clerk, Mrs Joanne Upton and Mrs Nicola Brittain for their assistance given to me during my audit visit.</p>	
Area	Item	Comments / Findings Year-end Audit 20 May 2025
Previous Audits	<ul style="list-style-type: none"> Date of last External Audit Certificate or Exemption Certificate for 2023-24 Comments if any Publication on website. Date of last Internal Audit Comments if any Review of any items outstanding from previous internal / external audit reports. 	<p>Forvis Mazars LLP signed off the Report & Certificate 2023-24 on 10 Sept 2024.</p> <p>The Report was considered by full Council 17 Sept 2024 Min 2081.12 There was one Other Matter reporting on the non-compliance with the publication requirements for the 2022-23 AGAR as reported in my Internal Audit report.</p> <p>The AGAR papers have been correctly published on the Council’s website.</p> <p>My Year-end Report was considered by the Council – 11 June 2024 Min 2062.7 noting the three highlighted areas of medium risk.</p>
Minutes	<ul style="list-style-type: none"> Review of the Council minutes in particular the full Council meetings and the Committees responsible for Governance & Finance matters. General Power of Competence (GPC) ? Dispensations in place eg - S.40 LA&A Act 2014 filming/recording 	<p>Council 12 March 2024 Min 2019.8 review of Committees & Meetings –</p> <ol style="list-style-type: none"> F&GP Committee to become a monthly Finance Working Group to review finances and make recommendations to Council. Planning Applications Working Group to review planning applications and any contentious applications being brought to Council for consideration. <p>Both proposals to be reviewed in 6 months’ time.</p> <p>Council 17 September 2024 Min 2080.7 were advised that the Finance Working Group was working well and would remain in place. The Planning Working Group however was not working as hoped. It was resolved that the Planning Committee would reform and meet monthly in the evening and it was agreed that the Committee be enlarged with Cllrs Ash and English offering to sit on the Planning Committee</p>

Code of Conduct/ Acceptance of Office	<ul style="list-style-type: none"> • Date adopted • Any changes in elected/co-opted members since last Audit visit? • DPI's complete • DPI's on website or weblink • New Governance Compliance <p>NEXT ELECTION ?</p>	<p>Council 14 Jan 2025 Min 2119.8b. adopted a revised Code of Conduct policy</p> <p>Jodie Pottage – co-opted Council 14 May 2024 Min 2052.5 Neil Francis and Richard Darke – co-opted Council 16 July 2024 Min2072.5a Cllr Darke – resigned Council 15 Oct 2024 Min 2090.6d Kapil Kaushik – co-opted Council 10 Dec 2024 Min 2111.4 Cllr Day – resigned Council 14 Jan 2025 Min 2117.2</p> <p>Council 11 Feb 2025 Min2126.4 the Meeting was advised that the Chairman Cllr Hall was stepping down from the Chairman's role, as there were no nominations it was decided that the Chair would be nominated at each Meeting until the next Annual Meeting in May 2025 (NB no-one nominated as Chair, the Chair to be nominated at each Meeting to continue)</p> <p>14 Cllrs in post as at 31 March 2025, with 1 vacancy (NB Cllr Francis has since resigned Council 13 May 2025 Min 2171 5d) May 2028</p>
Standing Orders (SOs) and Financial Regulations (FRs)	<ul style="list-style-type: none"> • Have they been formally adopted and applied? • Have any changes been made since they were adopted or the last audit and minuted? • Are Tender/contract values consistent between SOs & FRs and changes been formally adopted by the Council? • Virtual Meetings / Delegation to Clerk/RFO still in place ? • Updated re New NALC Models SO's 2022, Fin Regs 2024 ? <p>Two signature rule still in place?</p>	<p>Scheme of Delegation – reviewed and adopted by Council 7 May 2024 Min 2050.10</p> <p>Standing Orders - Council 14 May 2024 Min 2054.9 Financial Regulations updated to reflect the Contract Finders threshold changes mentioned in my Internal Audit Report 2023-24. NB The Financial Regulations in place are not based on the NALC Model also referred to in my previous Audit Report.</p> <p>Standing Orders & Financial Regulations were both amended due to the Procurement Act and adopted by Council 13 May 2025 Min 2173 9a & 9b</p>
Risk Management	<ul style="list-style-type: none"> • Risk Assessments – Are they: <ul style="list-style-type: none"> ○ Carried out regularly? ○ Adequate? ○ Reported in the minutes? ○ Inspections of play equipt etc if carried out by staff/Cllrs have they been trained, accredited? ○ ANNUAL REVIEW ? 	<p>Risk Assessments for events such as the firework display are undertaken (based on an “event” risk assessment template).</p> <p>SafePlay play equipt inspections - commenced (May 2023) a new regime of 3 x weekly inspections and the 4th week the monthly operational inspection. This weekly inspection regime was in place throughout 2024-25. The annual ROSPA inspection was undertaken by Playsafety in July 2024.</p> <p>Annual review of the Risk Register adopted by Council 7 May 2024 Min 2050.12</p>

	<ul style="list-style-type: none"> • Insurance cover – is it: <ul style="list-style-type: none"> ○ Appropriate/Adequate? ○ LTA in place? ○ Reviewed regularly? ○ Fidelity Guarantee Cover £ (Balances + ½ Precept) • Internal controls – are they: <ul style="list-style-type: none"> ○ Documented? ○ Adequate? ○ Reviewed regularly? ○ Statement of Internal Control (SIC)? • Systems and Procedures – are they: <ul style="list-style-type: none"> ○ Documented? ○ Adequate? ○ Followed? ○ Reviewed regularly? 	<p>Allotment Insurance - Church Lane and The Street Allotments Council 10 Dec 2024 Min2112 7d advised of the renewal of the Allotment Personal Liability Insurance from 4 Jan 2025 to 3 Jan 2026 (£5m limit)</p> <p>A 3-year LTA for insurance services provided by Aviva via Clear Councils (formerly BHIB) Ins Brokers, - Council 11 Oct 2022 Min 882.10ii from 1 Oct 2022 to 30 Sept 2025 (last year of the LTA) Cover for 2024-25 extended to include Cyber Security via Talbot Underwriting Ltd (Council 17 Sept 2024 Min 2080.8a Fidelity cover increased to £500,000</p> <p>Statement of Internal control for 2023-24 approved prior to AGAR 2023-24 Council 11 June 2024 Mins 2062.8</p> <p>There are in excess of 40 policies and procedures published on the Councils website.</p> <p>Council 14 May 2024 Min 2054.9 Maternity Policy and Inclusions & Exemptions for publishing data policy Council 16 July 2024 Min 2074.9 Memorial Bench Policy, Community Engagement Policy, Capability Policy, Code of Conduct, Disciplinary Policy, Internal Controls Council 17 Sept 2024 Min 2081.10 – Data Protection Impact Assessment CCTV Statement, Grievance Policy, IT Acceptable Usage, Data Protection & Social Media Policy, Recruitment & Selection Policy Council 15 Oct 2024 Min 2091.9 – Procurement Policy, Tree Management :Policy, Privacy Policy, Civility & Respect Policy. Council 14 Jan 2025 Min 2119.8 – Mission Statement, Complaints Policy Council 11 Mar 2025 Min 2139.9 – Lone Worker Policy, Paternity Pay and Leave policy, Training & Development Policy, Procurement Procedure Policy Council 15 Apr 2025 Min 2161.10 – Menopause Policy</p>
Budgetary Controls	<ul style="list-style-type: none"> • Is the annual budgeting process reported and approved by the full Council? <ul style="list-style-type: none"> ○ Budget/Precept amounts minuted? ○ Review of All Reserves included as part of the Budget Setting Process? • Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> ○ Compare with Fin Regs requirements? • Are significant variances explained in sufficient detail? 	<p>“F&GP Committee to become a monthly Finance Working Group in 2024-25 to review finances and make recommendations to Council.” This includes the Budget Monitoring Role. Associated papers are published on the website as part of the papers with the Council Agendas.</p> <p>Budget & Precept 2025-26</p> <p>In my Report last year I commented on the fact that there is very little information contained within the Council Minutes relating to the 2024-25 Budget setting and the resultant Precept Request. The absolute minimum should be the approved Budget sum and the Precept sum sent to Maidstone BC and the impact on a Band D Property of these decisions showing the year on year increase/decrease usually supported with the Tax Base figures.</p> <p>Disappointingly there has been no meaningful improvement in the minuting of the Budget and Precept decisions for 2025-26 and no “budget/precept supporting documents” on the website against the otherwise excellent record of agenda & minutes. The Clerk has advised me that Councillors were provided with these supporting papers attending the Finance Working Group and Council Meetings of Dec 2024 and Jan 2025 (see below). The Council has adopted the Model Publication Scheme, which commits</p>

		<p>the Council to make information available as part of normal business activity, which usually includes the Council's website.</p> <p>Council 10 Dec 2024 Min 2113.10 "Cllr Hall proposed the budget for 2025/26 explaining the need to spend an additional £9309.95 to complete all works and projects. This was agreed with 10 in favour and 1 abstention."</p> <p>Council 14 Jan 2025 Min 2119.9 relates to the Precept for 2025-26 with the Finance Working Group advising on a 5% increase. The Acting Chair of the Meeting (Chairman and Vice Chairman absent) proposed an increase the Precept to £140,000 requiring an increase in Band D from £36.36 to £38.57</p> <p>The Schedule of Reserves at 31 March 2025 totalling £272,255 included – (equiv to Box 7 on the AGAR form) General Reserve - £ 55,803 (£164,880 -2024) Parish Office Improvements - £93,216 (£94,000 - 2024) Car Park Drainage £32,970 (£35,000 – 2024) Other Community Projects £25,266 (£65,000 – 2024)</p>
<p>Section 137 expenditure if relevant (GPC adopted?)</p> <p>£10.81 FOR 2024-25 (£9.93 FOR 2023-24)</p>	<ul style="list-style-type: none"> What is the cash limit for the year? Is a separate account/analysis kept? Has the cash limit been exceeded? <p>Have the spending powers been properly used and Minuted?</p>	<p>Sect. 137 spend in 2024-25 totalled - £5,051 (£3,059 in 2023-24)</p> <p>Grants included £1,000 to Bearsted Medical Practice PPG, £1,150 to St Peters Busy Bees Pre-school, £700 to Roseacre Junior School, £500 Air Ambulance Charity, £504 Classic Cars on the Green (portaloo costs)</p>
Book-keeping	<ul style="list-style-type: none"> Cashbook - is it: Fit for purpose? Arithmetically correct? Balanced regularly? Reported to Council regularly? Turnover above £200k pa ? Income & Expenditure basis of accounting? Record keeping and the arrangements in place to store previous year's accounts etc. 	<p>Edge IT systems 5 year contract to Feb 2024, contract extended to Feb 2027.</p> <p>AdvantEdge accounts package provided by Edge IT Systems.</p> <p>The self-employed Finance Assistant, Nicola Brittain manages the accounting software working between 10-15 hours per month through the year, although there are additional duties, which includes the monthly payroll, with peaks during the Playscheme period, Budget setting and annual internal audit/AGAR. The excellent accounts were inspected as part of the year-end checks. The figures used in the AGAR Statement of Accounts came from the accounting package.</p> <p>The accounts are based on an Income & Expenditure basis.</p>

Petty Cash	<ul style="list-style-type: none"> Has the amount of petty cash float been agreed? Are all petty cash entries recorded? Are payments made from petty cash fully supported by receipts / VAT invoices? Are petty cash reimbursements signed for? Date of last petty cash reimbursement/top-up? Is petty cash balance independently checked regularly 	N/A
Payroll	<ul style="list-style-type: none"> Who is on the payroll and are contracts of employment in place? Who is the RFO? Annual Appraisal in place ? Have there been any changes to the establishment and/or changes to individual contracts during the year? Members Allowances in place and paid via payroll system? Have new appointments and changes to contracts been approved and minuted? Do salaries paid agree with those approved by the Council? Have PAYE/NI/Pension requirements been properly applied and accounted for? Payroll outsourced? <p>WORKPLACE PENSION IN PLACE</p>	<p>Clerk Joanne Upton – gained iLCA to CiLCA interim qualification July 2024. Deputy Clerk Amy Bush (10 hrs pw)- gained ILCA part of the CiLCA training course. March 2025. Council 10 Dec 2024 Min 2112 7.d Clerk to work up to 37 hrs pw for 3 months (from 1 Jan 2025) and HR Comm to review the staffing requirements. The arrangement is now on a rolling 3-month basis</p> <p>Community Warden (employed by KCC), Sally Williams to be contracted 3 days per week (Tue, Thur & Fri) at a cost of £27,000pa to be reviewed in 12 months' time - Council 11 Feb 2025 Min 2128.10</p> <p>Admin Asst Lauren White (10 hrs pw) – left Nov 2024 (from Dec 2024 Louise Mills worked as a Temp Admin Asst but left Jan 2025.)</p> <p>All elected Councillors can claim a Councillors Allowance up to a maximum of £480pa (based on £24 per meeting, max number of meetings 20), Council 14 Feb 2023 Min 930.11 agreed re-instated Scheme from May 2023 Elections payable only to elected Cllrs. (2023-24 Allowances paid in May 2024 and 2024-25 Allowances in April 2025)</p> <p>Temporary staff are employed to assist with the annual playscheme (2 weeks), Playscheme Leader Amanda Franklin. There will be no playscheme managed by the Council due to insurance difficulties.</p> <p>NALC pay scales for 2024-25 notified to Cllrs - Council 12 Nov 2024 Min 2101.12b</p> <p>Payroo Ltd payroll software (on a rolling monthly licence) managed in-house with assistance from Nicola Brittain (Finance Assistant) Councillors allowances and the temporary staff are paid via the payroll system.</p> <p>NEST in place available to permanent staff, Employers contribution rate 5% from 1 April 2023 matching the Employees contribution rate.</p>
Payments	<ul style="list-style-type: none"> Are all payments recorded and supported by appropriate documentation? 	Approved Payments listed on the Minutes Webpage as a Supporting Document Appendix,

	<ul style="list-style-type: none"> • Are payments minuted? • Review of DD's and SO's ? • STAFF costs definition for inclusion in Box 4 for 2024-25, check parity for 2023-24 ? Currently includes salary, tax, NIC & Pension (employee & ers) + taxable benefits (home working allowance, broadband & phone allowance etc NOT incl.) • Has VAT been identified, recorded and reclaimed? • Have internal control procedures inc. segregation of duties been adhered to? • Contracts: <ul style="list-style-type: none"> ○ What contracts exist? ○ Compliance with SOs & FRs for letting of contracts? ○ Have any new contracts or contract variations and/or extensions been awarded in the year? ○ Have contract payments been made in accordance with the contract document? 	<p>Yes</p> <p>Review of DD's and regular payments – reviewed by Council 7 May 2024 Min 2051.13</p> <p>The Edge IT accounting package collects the staff costs together in compliance with the “staff costs definition” for inclusion in Box 4 of the Statement of Accounts section of the AGAR</p> <p>VAT Claims – 1 April 2023 to 31 March 2024 - £21,028 received 25 April 2024 April to Sept 2024 - £6,449 recd 11 Oct 2024 Oct to Dec 2024 - £3,455 recd 24 Jan 2025 Jan to Mar 2025 - £ 5,034 recd 9 May 2025</p> <p>Notable contracts in place included:- Safeplay PS Ltd – play equipt inspections Biffa Waste – commercial waste collections Compute4U – computer leasing monthly fee (3 laptops - £72pm) Increased by £67.50 pm for new laptops and IT support. Sept Meeting Hugo Fox – Planning Tracker monthly fee Managed Technology – Konica printer usage Nicola Brittain (Numbers by Nicola)– Finance & Payroll support Payroo – payroll software LRH Property Maintenance. – Maintenance work Opus energy – electricity supply for Street lighting, The Green and The Church Landway All 3 accounts sold to EDF but 2 accounts moved onto Tomato Energy for a fixed price contract to 2027. Castle Water - allotments Vision ICT – Hosted email account BT - phone/broadband facilities at the parish office Dynamic Fireworks – Firework display 2024 Maidstone Tree Surgeons - annual tree inspection Prism Alarms – Mtce and monitoring of the Office Alarm Green Stripe – Mtce of 5 planters Warings - Grounds Mtce Contract inc Closed Churchyard for 2024</p>
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Receipts	<ul style="list-style-type: none"> Are all receipts recorded correctly? Are all receipts promptly banked? Precept, CTSG and Sect 106 & CIL payments Are income records inc allotments, burials, hirings adequate? Are invoicing arrangements adequate including VAT where applicable? 	<p>Payment gateway via the website provided by Stripe approved Council in May 2020. First used for booking the Summer Playscheme in 2020, used again for 2024 Scheme - £19,087</p> <p>Other main income sources:- Fireworks event - £20,240 Maidstone BC – PSS grant - £10,800 CIL monies - Nil KCC Grant re Hopper Bus Scheme - £14,000 Allotment income - £3,655</p>
Bank reconciliation & PWLB Loans	<ul style="list-style-type: none"> What current/deposit accounts exist? Investment Strategy recommended where bank balances are in excess of £100k. FSCS aware ? Are bank reconciliations regularly carried out for each account and signed off by Councillors? Year-end Level of Balances to Precept ratio Are the cheque counterfoils, paying-in books and bank statements adequately referenced? When was the last review of the banking arrangements? Internet Banking? Debit/Credit Card? and if in place Financial Regs up to date ? Signature review (Two signatures required?) Any PWLB loans in place ? 	<p>The bank balances as at 31 March 2025 were:- Unity Trust Bank c/a (8883) - £9,978 Unity Instant Access (0732) - 50,675 (2.50%) Redwood 1yr Bond (5145) - £129,317 (5.08% opened 29 July 2024) Hampshire Bank 1yr Bond (8983) - <u>£80,000</u> (4.55% opened 18 Sept 2024) Total - £269,970</p> <p>Council 11 June 2024 Min 2063.13a Chairman proposed closure of Skipton Bu Soc (closed 24 Aug 2024), Cambridge Bu Soc (8 Aug 2024) and the 2 NatWest a/cs (closed 6 Sept 2024) and setup fixed rate term accs with Redwood, Unity Council 16 July 2024 Min 2072.7a application for a 1-year fixed savings ac with Cambridge & Counties Bank Cllrs Hall Jagger and Smith + Clerk be signatories Council 15 Oct 2024 Min 20907a mentions the 5-year fixed rate with Camb & Counties. (5yr Bond from 31 Oct 202 – 4.40%)</p> <p>Long-term Assets - Unity Bank 2yr fixed rate (0571) - £85,000 from 2 July 2024 (5.00%) and Camb & Counties.Bank - 5yr Bond fixed rate (9699) - £50,000 from 31 Oct 202 (4.40%) Clerk reported that all the desired accs have been closed and money back in Unity Trust c/a Council 17 Sept 2024 Min 2079.6d Chairman reported that all new bank accounts have been opened – Council 12 Nov 2024 Min 2099.7a Council 15 Apr 2025 Min 2160.8b recommended funds from Unity Trust c/a be moved to Buckinghamshire Bu Soc instant access a/c (offering 3.3%pa) Lloyds Bank corporate “multi-pay” card in place in the Clerks name. Items spent on the card are under the Clerks delegation or pre-approved during a committee meeting. The payments made using the card are listed in the schedule of payments presented to full Council. Due to the previous Clerks pro-longed absence, Council Min 944.9f agreed to seek a second card in the name of Cllr Hall arrangements in hand to transfer this card to the Clerk Joanne Upton</p> <p>Unity Trust Bank has 6 signatories, Cllrs Ash, Hall, Jagger, Smith, Spooner and Clerk Joanne Upton from May 2024.</p> <p>No loans</p>

<p>Assets changes Asset Register (AR) and Investment Register if applicable.</p> <p>Loans by the Council</p>	<ul style="list-style-type: none"> • Are all the material assets owned by the Council recorded in an AR ? • Is the AR up to date? • Basis of Asset Values and Reviews • Are long-term investments recorded? • Does the AR show the insurance values ? • Digital Photographic evidence? • Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ? • Loans to local bodies including any indemnities in place. 	<p>Total Asset Value as at 31 March 2024 - £335,567 RESTATED TO £272,989</p> <p>Total Asset Value as at 31 March 2025 - £413,202</p> <p>New Assets in 2024-25 Long-Term Investments with Cambridge & Counties and Unity Banks totalling £135,000 2 noticeboards - £4,174 Christmas Decorations - £7,710 Bollards - £200 Playground Equipt - £3680 Printer - £1,195 Disposals - £11,746</p> <p>The Clerk advised me that the Council has been asked to takeover the maintenance of a Closed Churchyard at the Holy Cross Church. My advice is to pass on this responsibility to Maidstone BC</p>
<p>Year-end procedures Inc. AGAR</p>	<ul style="list-style-type: none"> • Does the 2024-25 AGAR Statement of Accounts agree with the cashbook? • Is there an audit trail from the financial records to the accounts and have debtors and creditors been properly recorded? • Date of approval of 2023-24 AGAR & Certificate of Exemption criteria met, exemption declared • PROOF of public rights provision during summer 2024 & website– AIAR ICOs • Public Inspection Period Minuted ? • Governance compliance regime - refer to Practitioners' Guide 2024 	<p>Accounting records were checked against the figures to be used in the AGAR Statement of Accounts for 2022-23, including the Bank Reconciliation.</p> <p>The AGAR 2023-24 was approved by Council 11 June 2024 Mins 2062.9 & .10, the RFO had signed off the Statement of Accounts on 11 June 2024</p> <p>Date of Announcement - 17 June 2024 Public Inspection period – 18 June to 29 July 2024 Evidence – Screen shot dated 17 June 2024</p> <p>Council 11 June 2024 Mins 2062.11. Proposed Period of Public Inspection for 2023-24 to be from 18 June to 29 July 2024.</p>

<p>Additional tests – (as necessary)</p>	<ul style="list-style-type: none"> Computer systems: <ul style="list-style-type: none"> The procedures for the backing up of computerised records Council owned PC/laptop ? Email security Encryption of data? Trust Funds/Charities – Charity Commission filing? Annual review of the effectiveness of Internal Audit inc. Appointment of IIA Website host and Webmaster and any changes? Website functionality & accessibility NALC L09-18 TRANSPARENCY CODE compliant especially for Exempt Authorities Post GDPR (May 2018) <ul style="list-style-type: none"> Privacy Notice Cllr email addresses? Email disclaimer <p>Other matters inc DPO arrangements</p> <p>PRACTITIONERS' GUIDE 2025</p>	<p>One significant change to the current IT arrangements since my last visit is the changeover to the new website provided by Parish Council Websites who will also host the email accounts . The Council's Communication Committee oversee the Council's IT requirements.</p> <p>The Council's computer files are backed up to the Microsoft OneDrive, which is available online to staff should they need it. Compute4U assist with any technical IT matters.</p> <p>Not applicable</p> <p>New Parish Council Websites went live in May 2024 Vision ICT used to provide the domain name, which has been taken over by Parish Council Websites Council 17 Sept 2024 Min 2079.6d – Clerk advised that the emails to be transferred from Vision ICT to Parish Council Websites due to happen on 27 Sept 2024</p> <p>Cllr email addresses in place eg david.hall@bearstedparishcouncil.gov.uk the emails were provided by Vision ICT but have been transferred to the new website provider Parish Council Websites. All Councillors were reminded that any official correspondence with parishioners should only be sent via the BPC emails in line with the Email Etiquette Policy</p> <p>PRACTITIONERS' GUIDE 2025 From 2025-26 the AGAR Section 1 Annual Governance Statement will include an additional Assertion 10 Digital and Data Compliance. It mainly concerns the requirement for every local council to have a generic email account hosted on the local councils owned domain/website such as .gov.uk or .org.uk The website itself must meet the Web Content Accessibility Guidelines (already covered in the internal audit check list above). To warrant a positive response to this new Assertion 10 the Council must also have an IT policy in place. The Practitioners' Guide Paragraph 5.122 provides access to an IT Policy Template, which I suggest the Council adopts even if an existing IT policy exists, thus ensuring every detail is covered. I have provided the Town Clerk with a "Word" version of the template to customise.</p> <p>NB The Clerk is scheduled to attend a course on this matter.</p>
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