GORING-ON-THAMES PARISH COUNCIL

Appendix E

Suggested Actions arising from Audits

Internal Audit

Eight recommendations (R.1 to R.8) were made in the Action Plan from the last Internal audit.

Financial Regulations include
1.6 “The council must not delegate any decision regarding:
....
• the outcome of a review of the effectiveness of its internal controls
...
• addressing recommendations from the internal or external auditors”

The outcome of the following actions are suggested to be presented to Full Council for it to address the recommendations.

R.1 The Clerk & RFO should monitor the Fixed Asset Register throughout each financial year, on at least a quarterly basis, to ensure that the Register remains in balance with in-year acquisitions and disposals applied.

Clerk team will add new items to register on a quarterly basis. First quarterly review of register was held 5 October with RFO & 2 Finance Committee members at end of Q2.

R.2 The “rogue historic £5.00 difference” should be corrected as soon as practicably possible with the assistance of the Scribe support team if required.

Five £1 items (Evesham laptop model (429) acquired 2007, Compaq desktop Presario (430) acquired 2005, Dell desktop Vostro (431) acquired 2010, Tennis Courts (452) acquired 5/12/1966, War memorial (453) acquired 1920) were missed by the internal auditor’s filter on the Date Acquired column in Excel because they were acquired many years ago. They were entered into the register during FY2025-6 so there is no “rogue historic £5 difference” to be corrected.

R.3 The correct Fixed Asset Register Value of £824,171.69 must be recorded in the FY2025-26 AGAR Accounting Statements.

Done. (The 2025-6 Asset Register now shows this value).

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R.4 We encourage the Clerk & RFO and Members to review the WCAG 2.2AA compliance report and to work towards achieving greater compliance with current Accessibility Legislation standards as amended from time to time.

Working towards greater compliance requires someone with more experience of managing WordPress than currently available. A recommendation to appoint a contractor to improve site compliance is expected from the Communications Working Group.

R.5 Draft and publish a formal data protection complaints procedure.

Clerk team propose the following for Council approval.

"The parish council would hope that any issues can be addressed and rectified in an informal and friendly manner.
The parish council would ask that any alleged data protection issue is initially brought to the attention of the clerk or chairman by email or by letter to the addresses below.
Please refer to the parish council's General Data Protection Regulations (GDPR) - Data Protection policy using this link.
In line with HM Government's Information Commissioners Office (ICO), a ***Subject Access Request*** *(SAR) should be submitted to the Parish Council in the first instance to allow the council to respond.*
If it is felt that the parish council's response or resolution of the request is not satisfactory, then an individual can make a complaint to the parish council.
In this event, the parish council will :
1). Acknowledge Receipt: *Upon receipt of the complaint, the parish council will check that the complaint has come from an appropriate person as third parties may not be allowed to access someone else's personal data. As soon as this has been established, the parish council will respond to say that the complaint will be investigated within a period not exceeding 30 days. The clerk or chairman of the parish council will be given as a point of contact.*
2) Find out what has gone wrong: *The parish council will deal with any data protection complaints as soon as possible, gathering all information that is available and checking this fairly and for accuracy. If necessary, more information may be asked for to allow this checking to be progressed.*
3) Give Regular Updates: *After its initial response, the parish council will give regular updates on progress using concise and plain language.*
4) Record its actions: *The parish council will keep a record of the progress of dealing with the complaint with dates of correspondence and actions taken. The reasons for decisions will also be recorded*
5) Respond to the complaint: *Once the parish council has completed its investigations, it will inform the person making the complaint of the outcome by email*

or letter. An explanation of what has been done to resolve the issue plus any steps taken as a result will be given. Where possible the issues will be addressed separately with appropriate evidence for each. The person making the complaint will also be informed that they have the right to complain to the Information Commissioners Office (ICO)

6) Review any lessons to be learnt: *Having responded to the complaint, the parish council will take the opportunity to review what had happened and consider anything that can be learnt and improved to prevent future similar complaints."*

R.6 Train staff on how to log, acknowledge, and investigate complaints within the 30-day window.

All complaints should go to the Clerk, or be passed to the Clerk. The Clerk will source data complaint training and complete this no later than the end of March.

R.7 Update SAR policies to include the "stop-the-clock" mechanism.

*Update SAR policy with a new paragraph 6: "*If a request is unclear the council may stop the clock until clarification is received. The clock stops from the date that the Council requests clarification and will resume the day after Council receives a response."

R.8 Audit data reuse practices to ensure they align with the new clarity on purpose limitation.

*Current practise is not to reuse Data. Update the Data Protection Policy to add under 8. Data Retention and Disposal: "*Personal Data acquired for one purpose will not be reused for another purpose without prior consent of the person.*"*

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External Audit

First point- *On review of the information provided by the council it has been brought to our attention that there were accounting errors in boxes 1, 3 and 7 of the comparative column. We would've expected the comparative column on the AGAR to have been restated to reflect the correct value and the box marked in that way to draw it to attention of the reader. We do not anticipate this being an issue next year*

Response: The errors referred to were VAT coding errors that were identified by the RFO and Chair of Finance. (These suggested some VAT was still recoverable when it had already been recovered). The response to the EA's report said the 2024-5 accounts would be restated but in the end this was not done. Restating was not done because attempts to do so in Scribe produced various problems and so the VAT coding issues were successfully resolved by journalling which was considered an appropriate way to resolve it. Because the VAT issue had been resolved the original unused method was forgotten when filling out the AGAR. The RFO & Chair of Finance apologise for this oversight. However, as the auditor notes, there is no ongoing issue.

Second point- *The council should have answered 'No' to assertion 7 of section 1 of the AGAR as they did not take appropriate action or matters reported from internal and external audit from 2024/25*.

Response: This refers to the fact that the 2024-5 accounts were not restated as discussed above. We should have remembered this and answered no.

Other matters not affecting External's opinion:

- Typo not picked up when the Chair of Finance checked.
- The way the question was phrased was unclear to us leading to giving the wrong answer. (Many other Councils made the same mistake for the same reason!)