

C25-166 Mid Year Internal Audit Follow up

Audit Point	Interim Audit Findings	Council comments
<p>This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.</p>	<p>The council has demonstrated that it has taken robust steps towards compliance with Assertion 10. The Clerk demonstrated she understood the requirements, and I am under no doubt this council will continue to maintain best practice compliance. However, I recommend a data audit is undertaken prior to 31st March 2026 and I have sign posted the Clerk to a council where a data audit can be seen in practice for a similar sized council.</p> <p>It was noted that the minute reference field was not always completed on the system which would have made it quicker to locate the approvals. I recommend the minute ref field in Scribe is used for items that require additional approval</p>	<p>Action taken:</p> <p>Full Council meeting 29 January 2026 C25-128 (d) Data map With the introduction of Assertion 10 in the Annual Governance and Accountability Return (AGAR) from 2025/26 there are increased considerations for the Council concerning data held. The council should conduct regular data audits to identify what personal data is held, how it is used and make sure it is proceeded lawfully. A draft data map for Normandy PC, designed to build confidence in adhering to the requirements, was circulated to members ahead of the meeting. RESOLVED: Council adopted the data map and agreed to review it annually.</p> <p>Action taken:</p> <p>Additional training given to the Administrator on how to find the minute references for populating Scribe.</p>
<p>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</p>	<p>The Clerk reviews the debtor's ledger and chases as required. There were a couple of instances of aged debts showing in error. I recommend a tidy of the sales invoice ledger.</p>	<p>Action taken:</p> <p>Tidy completed by Administrator</p>