

**MINUTES OF THE PART I FINANCE, AUDIT & PERSONNEL MEETING
OF BIRCHWOOD TOWN COUNCIL, HELD AT
PARKERS FARM COMMUNITY CENTRE, ON TUESDAY 27TH MARCH 2018**

Present: Councillor D. Ellis in the Chair
Councillors Allman, Atkin, Breslin, Bowden, J. Ellis, Evans, Fitzsimmons,
M. Hearldon T. Hearldon, Nelson, Reeves

Clerk – Mrs. F. McDonald
Deputy Clerk – Mrs. C Caddock
Business and Finance Officer - Mr. G. Crowe

Apologies: None

**Councillor Fitzsimmons proposed, Councillor Atkin seconded and it was resolved that:
The Minutes of the Council Part I Finance, Audit & Personnel Meeting held on
27th February 2018 be approved as an accurate record and signed by the Chair.**

Code of Conduct – Declaration of Interests

The Chair reminded members of their responsibility to declare any personal interest or prejudicial interest which they have in any item of business on the agenda, no later than when the item is reached.

Councillors Allman and Evans – the Friends of Birchwood Forest Park

Councillors Allman and Evans – Oakwood Community Association

Councillors Allman, D. Ellis and Nelson – the Youth & Community Centre Committee

Councillors Atkin, Bowden, D. Ellis and T. Hearldon – Birchwood Carnival Committee

Councillor Allman – Spectrum Striders

479/17-18 **PAYMENT OF ACCOUNTS**

Members were asked to consider and approve the payment of accounts schedule (see pages 269 and 270 below).

The BAFO asked Members to specifically consider two items on the schedule:

- (a) To note that the payment to Zurich Municipal for the annual insurance renewal in the amount of £7,069.42 for the 2018/2019 financial year needs to be paid by the end of the 2017/2018 financial year, in order that the policy is in place for 1st April 2018. The necessary adjustment will be made in the end of year accounts documentation.
- (b) To ask Members to consider the BAFO's recommendation to pay the recent Locking Stumps by-election charges of £5,289.37 over a period of four years, an option offered by the Borough Council.

Resolved: Members agreed for the payments to be made in four annual instalments.

Councillor Fitzsimmons **proposed** the Payment of Accounts be approved; Councillor Atkin **seconded** the proposal. This was **resolved** by those Members present.

PROGRESS REPORTS ON CURRENT FINANCE, AUDIT & PERSONNEL ITEMS

480/17-18 BIRCHWOOD YOUTH AND COMMUNITY CENTRE

Cllr Nelson reported that there were no current issues of concern to report regarding the Centre's present activities.

481/17-18 BIRCHWOOD FOREST PARK RECREATION SCHEME/PROPOSED LIGHTING SCHEME

The BAFO reported that there is currently no further update to offer. The Clerk's office will make enquiries with Spectrum Striders regarding the proposals for a lighting scheme within Birchwood Forest Park.

482/17-18 BIRCHWOOD CARNIVAL

The BAFO informed Members that the monthly Birchwood Carnival Committee Meeting took place earlier in the afternoon (27th March 2018).

It was reported that the meeting was predominantly a progress session regarding updates on attractions, stall bookings and the attendance/activities of other organisations at the Carnival.

No other funding sources have yet materialised since those reported at the last Town Council meeting.

483/17-18 INTERIM AUDIT OF ACCOUNTS – YEAR ENDING 31ST MARCH 2018

(a) To note that the Internal Auditor's Interim Report to the Town Council as considered at the February Council Meeting will be formally published as a public document as part of the March Part I Finance Minutes (see pages 271 to 280 below).

(b) Random BACS Payment Verification

The arrangements for a Member to randomly conduct payment checks will formally commence in April for the new financial year.

484/17-18 CONDITION 10 ON GRANT AID TERMS AND CONDITIONS

It was proposed by Cllr Fitzsimmons and seconded by Cllr Atkin that the following new wording for Condition 10 of our Grant Aid Application Form be approved:

“10 Grants will not be awarded for the payment of rent”, to:

“10 Grants will not normally be awarded for the payment of rent. Where it can be demonstrated that the payment of rent will enable a new community group to establish itself, with the intention of becoming self-financing, or an existing group experiencing a temporary shortfall in its finances, to remain open, the Town Council will consider paying rent for a time maximum of six months, up to a financial maximum of £300.

Groups must supply documentation to show their financial situation, indicate why they cannot currently pay rent and show how they intend to improve their financial situation within the time that the grant award would allow (eg. if a group's monthly rent is £100, for example, it will have a maximum of three months to become self-financing)."

Resolved: Members agreed to the revised wording being implemented.

485/17-18 **GRANT AID**

Birchwood Community High School – Sports Pitch

To note that a letter of support and grant pledge in the amount of £500 will be sent to Birchwood Community High School regarding their application for funding toward the refurbishment of the 3G pitch; once further information requested from them has been received.

It was also reported by several Council Members that the High School may now have received a grant for this project, covering the entire cost of the scheme and may not now require a letter of support or grant award.

486/17-18 **GENERAL DATA PROTECTION REGULATIONS (GDPR)**

- (a) To report that a letter was sent to John Henry, in order for him to be formally commissioned as our appointed Data Protection Officer (DPO) for an initial one year period.
- (b) To report that The Clerk, Deputy Clerk and BAFO met with John Henry, our DPO on 13th February 2018 to have a preliminary discussion re GDPR.

Mr. Henry had since sent an Action Plan/Report (emailed to and copied to Members in the papers) and he will be sending several model documents. There will be a number of 'fundamental' actions that will need to be implemented as soon as is practical.

Members acknowledged that GDPR work would have a significant impact on Officers work priorities for several months.

- (c) Members were requested to consider and adopt the following documentation in regards to the new GDPR regulations, as follows:
 - (i) Conducting Privacy Impact Assessment Code of Practice document from the Information Commissioners Office.

It was **proposed** by Councillor Atkin, **seconded** by Councillor Evans and **resolved** that the above document be formally adopted by the Town Council.

- (ii) To adopt three template documents (all of which were issued to Members prior to the meeting), in principle, from the Toolkit for Local Councils which need to be published with minor changes on our website and clearly available on our noticeboards, all to be in place for 25th May 2018, as follows:

- Appendix 3 – Consent Forms
- Appendix 4 – General Privacy Notices
- Appendix 4 – Privacy Notice for Staff and Councillors.

It was **proposed** by Councillor Evans, **seconded** by Councillor Atkin and **resolved** that the above documentation be formally adopted by the Town Council.

- (d) The BAFO informed Members that the Clerk, Deputy Clerk and BAFO met with two potential IT specialist support providers on 20th March 2018 to discuss a number of issues raised by our DPO.

It is noted that the Clerk and BAFO are currently working on clarifying some specifics within each quotation and are attempting to equalise the provision from each party with regards to the services provided in relation to the Town Council's IT requirements and the ongoing cost of IT support services.

Officers welcomed the offer from some Members to assist in the analysis of the IT technicalities.

It was agreed that, in view of the urgency for compliance with GDPR, once the exercise to analyse each providers IT service offering is complete, Officers would present the summary to the Chair and Vice Chair prior to any contract award being made should a decision be required before the April Council Meeting.

- (e) The Clerk and BAFO also discussed with Members the need for shredding vast amounts of old documentation which will need to be cleared as part of the GDPR and data retention policy.

It was agreed that once the further analysis of cost and timescales for Officers to undertake this work is complete, the proposed contractors details will be put to the Chair and Vice Chair for approval should we be in the position of awarding a contract prior to the April meeting.

- (f) To receive from the Information Commissioners Office their March Newsletter containing ongoing updates on GDPR matters.

487/17-18 **WILDFLOWERS 2018**

Following on from the discussion at the February Town Council Meeting, Members approved expenditure of £740 submitted by Warrington Borough Council for wildflower planting for the 2018 season at the following locations:

- (i) Land at Moss Gate
- (ii) Roundabout adjacent to the ASDA petrol station
- (iii) Land adjacent to Fisherfield Drive
- (iv) Land on Ordnance Avenue

488/17-18 **EMPLOYEE HEALTH SURVEILLANCE**

The BAFO reported that progress on this matter would follow once consultation with employees was complete.

489/17-18 **GENERAL ITEMS FOR REPORTING/NOTING**

- (a) The Public Works Loan Board Payment of £11,800 was made on 12th March 2018.
- (b) It was reported that Officers are still in the process of challenging an invoice regarding the installation of the new security light at the front of the offices.

NEW FINANCE, AUDIT AND PERSONNEL ITEMS

490/17-18 **BANK ACCOUNT RECONCILIATION**

To receive from the BAFO the Town Council's Income and Expenditure Statements and Bank Reconciliation Schedules for the accounts period 1st April 2017 – 28th February 2018.

The payroll figure for January was £13,137.40 and £13,431.96 for February.

After consideration and approval by Members the schedules were signed by the Business and Finance Officer and the Chair.

491/17-18 **GENERAL ITEMS FOR REPORTING/NOTING**

- (a) To note the invoice received for the Town Council's annual membership renewal to ChALC (which also gives us access to the NALC website) in the sum of £1470.04 plus an additional £17 for the Local Council Review publication.

Members agreed, after discussion with Officers, that the Town Council continue and renew the subscription for 2018/2019.

- (b) To receive details of the Town Council's business rates bill for 2018/2019; which is NIL.
- (c) To note that information has been received from SAS Daniels re: how to calculate holiday pay for employees who work part-time, do not have fixed hours and are not paid a salary.

492/17-18 **KUBOTA TRACTOR AND FLAIL**

The BAFO reminded Members of the detailed discussion that had taken place at the February Town Council meeting with reference to the issues relating to retaining or selling the above vehicle.

Members resolved to cease the operation of the tractor and seek best quotations for selling the vehicle if practicable.

Offers have been received from two organisations regarding the purchase of the item and formal bids of £5,000 and £9,500 respectively were submitted.

Members agreed to authorise officers to accept the bid of £9,500 from GGM Groundscare and proceed with the sale and exchange of monies and relevant vehicle documentation.

The meeting concluded at 8.15pm

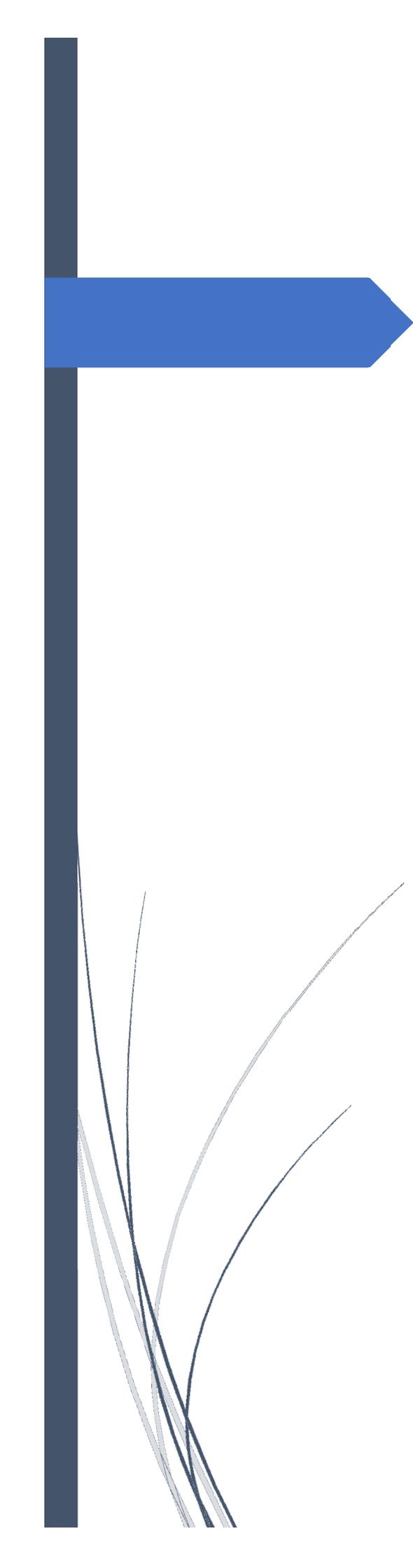
Payment of Accounts:

Resolved: that the following payments be approved as some of the residual January 2018 and part February 2018 accounts

Date	Ref	Payee	Description	Net	VAT	Gross
23.01.2018	DD	Waterplus	Water/wastewater services (4032774195)	£ 67.24		£ 67.24
24.01.2018	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 87.05	£ 17.40	£ 104.45
24.01.2018	*	Birchwood Lions	Re-issuing of (Remembrance) grant that did not initially go into the Lions' account due to a banking error on 8/11/17 **	£ 100.00		£ 100.00
24.01.2018	*	G Crowe	Petty cash reimbursement	£ 200.00		£ 200.00
24.01.2018	*	Mountain Monkeys	Grant - climbing wall for Birchwood 2018 Carnival	£ 253.50		£ 253.50
24.01.2018	*	Chosen Events	Grant - 50% deposit - stilt walker/bubble performer	£ 225.00	£ 45.00	£ 270.00
24.01.2018	*	CJ Auto Service	MOT and full service - NH57 CZV	£ 564.12	£ 103.82	£ 667.94
25.01.2018	*	Aquaspray Limited	Check for fault on jet washer	£ 40.00	£ 8.00	£ 48.00
25.01.2018	*	Acumen	January 2018 payroll services	£ 40.50	£ 8.10	£ 48.60
25.01.2018	*	Arco	Safety boots (SJ)	£ 43.99	£ 8.80	£ 52.79
25.01.2018	*	Uniqwin	Alarm activation call out	£ 51.50	£ 10.30	£ 61.80
25.01.2018	*	ESI	Replacement for faulty alarm sensor	£ 83.60	£ 16.72	£ 100.32
25.01.2018	*	Office Depot	Heavy duty stapler	£ 12.36	£ 2.47	£ 14.83
		Office Depot	Stationery	£ 86.51	£ 17.30	£ 103.81
29.01.2018	DD	Telesis	Phone charges	£ 51.80	£ 10.36	£ 62.16
31.01.2018	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 135.14	£ 27.02	£ 162.16
31.01.2018	DD	O2	Ref a/c 04760571 mobile phones	£ 42.45	£ 8.49	£ 50.94
05.02.2018	DD	Legal and General	Ill Health Liability Insurance	£ 76.95		£ 76.95
06.02.2018	*	Cheshire Pension Fund	(E'ee £644.06 E'er £2,263.75)	£ 2,907.81		£ 2,907.81
06.02.2018	*	HMRC	(Tax £1,614.60 NI £2,057.46)	£ 3,672.06		£ 3,672.06
06.02.2018	*	ESI	Servicing: emergency lighting system, fire alarm system and fire equipment and intruder alarm system	£ 280.00	£ 56.00	£ 336.00
06.02.2018	*	ESI	Inspect 3 fire blankets and replace 11 fire extinguishers	£ 434.00	£ 86.80	£ 520.80
06.02.2018	*	Elite Industrial Supplies	48 pairs 'pick & go' work gloves	£ 49.71	£ 9.95	£ 59.66
06.02.2018	*	Society of Local Council Clerks	GDPR training course	£ 30.00	£ 6.00	£ 36.00
07.02.2018	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 63.31	£ 12.67	£ 75.98
07.02.2018	*	February wages:	12 staff	£13,031.96		£13,031.96
07.02.2018	*	Cllr Ellis	Part Chair's allowance	£ 400.00		£ 400.00
12.02.2018	DD	BNP Paribas	Photocopier lease - 10/02/18 - 09/05/18	£ 343.00	£ 68.60	£ 411.60
14.02.2018	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 106.56	£ 21.32	£ 127.88
15.02.2018	*	SAS Daniels LLP	Annual renewal of specialist employment law consultants	£ 1,350.00	£ 270.00	£ 1,620.00
15.02.2018	*	Terrain	Health and Safety Annual Support 2018	£ 1,500.00	£ 300.00	£ 1,800.00
15.02.2018	DD	Financial Direct Fees	FD online charges	£ 40.80		£ 40.80
19.02.2018	DD	E-on	Electricity - Locking Stumps multi-use games area	£ 9.17	£ 0.46	£ 9.63
22.02.2018	*	CJ Auto Service	Replace both rear light units NH57 CZV	£ 214.24	£ 42.85	£ 257.09

** The original cheque (501874) was presented to their bank by the Lions and came out of our bank account on 8th November 2017.

However, a banking error occurred and the £100 was paid back into our account on the same day (8th November) not into the Lions' account.



Internal Audit 2017/18

Interim Audit Report

The internal audit of Birchwood Town Council was carried out by undertaking the following tests as specified on the Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

The interim internal audit provides evidence to support the annual internal audit conclusion on the Annual Return for local councils. The interim internal audit also covered the following area(s):

- Review of proposed amendments to Financial Regulations
- Walkthrough testing of online payments

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited

	ISSUE	RECOMMENDATION	FOLLOW UP
1	Council Tax Support Allowance may be removed by WBC from 2019/20. The financial impact on the council has been calculated as £52196. WBC Full Council will decide in February 2018.	<p><i>If the decision to remove Council Tax Support Allowance is passed by WBC in Feb 2018 then we recommend the council formulates a medium term financial plan which also assesses financial options to deal with the material loss of income.</i></p> <p><i>In December 2017, the council resolved that the projected expenditure profile for 2019/20 and 2020/21 as presented be adopted as the target expenditure. Therefore, income raising options will need to be developed to meet this targeted expenditure as well as a review of the reserves policy and whether any general fund reserves could be used to smooth the impact of the material income reduction. Medium term expenditure budgets would also need to be reviewed as part of the process.</i></p>	
2	Proposed updates to the Financial regulations were reviewed.	<p><i>We recommend the following wording is revisited:</i></p> <ul style="list-style-type: none"> - <i>The BACS payment processes - section 2.) second paragraph states ' following approval, the clerk or deputy clerk shall create payments within the council banking system'. The Financial Regulations should be explicit about what approval means i.e. 'Following approval of payments in accordance with FR 5.</i> - <i>Section 2.) 3rd paragraph states 'the Deputy clerk will, in the main, provide A users with an approved schedule of payments when processing payments'. This implies that sometimes the payments will not be approved so 'in the main' should be removed.</i> 	
3	The council do not apply	<i>To provide assurance that the correct</i>	

	ISSUE	RECOMMENDATION	FOLLOW UP
	member checks to online payments to ensure authorised payments are actually made to the correct supplier account.	<i>suppliers have actually been paid the amounts the council has approved, each month the Chair of Finance should select a small sample of payments from the actioned online payments and agree the online payment bank details to the bank account details of the supplier on the invoice</i>	
4	Data Protection Law will change significantly on May 25 th 2018 due to the 2016 EU Directive General Data Protection Regulation (GDPR) taking effect. GDPR replaces the 1998 Data Protection Act and it will impose new obligations on Data Controllers and Data Processors and provides enhanced rights for individuals. Compliance with GDPR could have resource implications for local councils.	<i>The impact of GDPR on the council should be identified through review of ICO and NALC guidance and the Data Protection policy, risk assessment and internal controls should be updated accordingly</i>	
2016/17 audit			
1	The fixed asset register value initially did not comply with the valuation requirements of the Governance and Accountability Guide for Local Councils. The asset register has now been corrected and but an unchanged fixed asset value is disclosed in the draft annual return which does not take account of additions at cost.	<i>The annual return should be amended to reflect the final asset register value inclusive of additions of £522477</i>	Implemented

	ISSUE	RECOMMENDATION	FOLLOW UP
2016/17 interim audit			
1	The clerk has notified us that Barclays Bank has placed the deposit funds into the dormancy process due to lack of activity on the bank account. The going concern basis is not in doubt as there are sufficient working capital funds held with the Coop Bank.	<p><i>The Council should secure a letter of confirmation of monies held under dormancy as at March 31st to satisfy year end audit requirements.</i></p> <p><i>Although the action that has been applied to the council is singular in that this process has not been applied to any other local council that we are aware of, the council will need to review Investment Strategy and confirm with any future bank it is considering depositing monies what their Dormancy time limit is on account inactivity as this will help satisfy the Liquidity test of the Investment Strategy.</i></p>	Barclays Bank have refunded all the funds placed into the dormancy process by cheque
2	At beginning of the financial year, the council had deposits of approximately £450k in the COOP bank, as well as further funds with Barclays Bank. The deposit compensation scheme covers £85k of deposits per bank. There is no evidence that a risk assessment or investment strategy review of bank credit ratings to confirm that investments are in sufficiently high credit grade banks.	<i>The risk assessment and investment strategy should review credit ratings of banks to ensure the Security of its reserves are assessed as well as the Liquidity.</i>	Implemented
3	The Financial Regulations contain no supplier fraud prevention controls	<i>Financial Regulations (FRs) should stipulate procedures for adding supplier bank account details and the level of checking to supplier bank account details that should be carried out. The FRs should also contain procedures to be carried out where a supplier notifies there is a change of bank account and where a new</i>	Implemented

	ISSUE	RECOMMENDATION	FOLLOW UP
		<p><i>supplier is used.</i></p> <p><i>Model Financial Regulations are available from NALC which reflect best practice requirements for online payments. access controls and verification of supplier bank details</i></p>	
4	<p>The council does not currently have an adopted document retention policy. Such a policy would provide the council with a simple framework as to how long documents of different categories should be retained, when they should be disposed of and secure disposal requirements. Such a policy would also help the council save time and storage space by reducing the amount of information held unnecessarily.</p>	<p><i>The council should establish a document retention policy. A copy of a retention policy for a town council has been provided to the clerk with this report as a guide</i></p>	Implemented
2015/16 Audit			
1	<p>The council purchased a pole pruner and a long reach hedgecutter at a cost of £968 during 15/16. We have seen the equipment has been added to the plant and equipment inventory along with some other items (totalling £1909) however the asset valuation of plant and equipment remains at £34,000.</p>	<p><i>The annual return and asset register should be updated for additions and disposals in year.</i></p>	See 2016/17 issues
2015/16 interim audit recommendations			
1	<p>The Council's controls over online payments include that 'no one person can create</p>	<p><i>The finance officer should sign the bank payment schedules to evidence the separation of duties between</i></p>	Implemented

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>accounts or be involved in actual payments processing', The bank payment schedules are included on file with the invoices and in most cases they are signed by the finance officer as authorised for payment.</p> <p>Our testing of a sample of payments found that two payments had not been signed as authorised for payment.</p>	<p><i>authorising of the payment and processing of the payment.</i></p>	
<p>Follow up of 2014/15 audit recommendations</p>			
1	<p><i>Policies and Procedures Review</i></p> <p>Overall, the Council has a robust set of policies and procedures in place.</p> <p>They do not currently have a Data Protection Policy in place, this is not a requirement for the Council but is good practice.</p>	<p><i>A written data protection policy is not a requirement of the Data Protection Act, however drawing one up ensures a systematic approach to compliance. It also helps to inform staff and councillors about their own duties under the Act.</i></p> <p><i>A typical data protection policy should cover the following:</i></p> <ul style="list-style-type: none"> • <i>The general principles of the Act and the obligation of all staff and councillors to help ensure full compliance</i> • <i>Contact details of the person/s responsible for taking the lead on compliance and the circumstances in which they should be contacted or consulted</i> • <i>Procedures for dealing with access requests. Usually it should only be necessary for staff or councilors to recognise an access request, before passing it on to whoever is responsible for compliance.</i> • <i>Staff responsibility for</i> 	<p>Policies to be reviewed in 16/17 by Council</p>

	ISSUE	RECOMMENDATION	FOLLOW UP
		<p><i>personal data</i></p> <ul style="list-style-type: none"> • <i>Information security procedures</i> 	
Follow up of 2013/14 audit recommendations			
1	<p>Fixed assets have increased to £927383 due to a revaluation of the fixed assets.</p> <p>The external auditors have issued guidance that asset values should only change for additions and disposals.</p> <p>The Practitioner's Guide states the following: Whatever valuation basis the council adopts for accounting purposes, it is essential that it applies the basis consistently. If for some reason the basis of valuation is to be changed, the figures shown for the previous year should also be changed to the same new basis and marked as RESTATED. The council must provide an explanation for the change to the external auditor.</p>	<p><i>Either the 2012/13 balance of fixed assets should be restated to show the revaluation as per the Practitioner's Guide or the valuation from 2012/13 should not be amended.</i></p>	Implemented
	<p>Guidance note for 2014/15 Following the repeal of section 150(5) of the Local Government Act 1972 in March 2014, Councils now are not required by law to have cheques or other orders for payment signed by two elected members.</p>	<p><i>If the Council decide they would like to make any changes to how payments are made it is important that they review the recent guidance issued by SLCC and ensure that any new internal controls meet these requirements.</i></p> <p><i>Any changes to internal controls over payments in light of the repeal will be reviewed in future audits.</i></p>	

	ISSUE	RECOMMENDATION	FOLLOW UP
2013/14 Interim audit recommendations			
1	<p>The Financial regulations state that from April 2013 the Council will make regular invoice payments via the BACS system where appropriate. They do not state what controls are in place for the authorisation of these payments.</p> <p>The legislation stating that two signatures are required has not yet been repealed.</p> <p>The Governance and Accountability Local Councils A Practitioner's Guide (England) states the following:</p> <p>The council should develop control procedures for any payments by bank transfer, or other electronic means, taking into account the risks brought about by the ease and speed of these transactions and the difficulties faced in unravelling them should they go wrong. In developing adequate control procedures members must bear in mind legal requirements regarding signatures.</p>	<p><i>The financial regulations should be updated to state the controls in place for online bank payments.</i></p>	Implemented
2	<p>The Council currently use fuel cards, the fuel card statements are checked by a member of staff when they are received. We could see evidence of checking on some statements, but not all.</p>	<p><i>The fuel card statements should be signed to state that they have been checked.</i></p>	Implemented

	ISSUE	RECOMMENDATION	FOLLOW UP
Follow up of 2012/13			
1	The risk assessment does not currently cover business continuity and disaster recovery issues	<i>The risk assessment should be updated to include business continuity and disaster recovery risks including offsite secure storage of data and key information, as well as fireproof storage of key information onsite</i>	Implemented