

## BARDNEY GROUP PARISH COUNCIL

### LALC INDEPENDENT REVIEW REPORT ACTION PLAN

**VERSION 1 updated 20/11/23**

#### GOVERNANCE AND INTERNAL CONTROL

RECOMMENDATION	ACTION REQUIRED	RESPONSIBLE PERSON	UPDATE	TARGET COMPLETION DATE	COMMENTS
1) The Council should adopt up to date standing orders, Financial Regulations, and Councillor Code of Conduct and ensure Data Protection Policy and Freedom of Information Policy and Publication Scheme is brought up to date as soon as possible.	BGPC need to review all Policies and Procedures	RFO	LALC are, via NALC, issuing revised Standing Orders and Financial Regulations in coming months. BGPC to assess and adopt these as soon as they available. Other policies ro be reviewed in a timely and planned way	30/04/24	Ongoing
<b>2) Current insurance employer and public liability insurance certificates should be displayed on the website</b>	<b>Ensure certificates are displayed in appropriate locations</b>	<b>Chair BGPC</b>	<b>Completed</b>	<b>16/11/23</b>	<b>To be ratified at next full BGPC meeting</b>

## **TRANSPARENCY**

<b>RECOMMENDATION</b>	<b>ACTION REQUIRED</b>	<b>RESPONSIBLE PERSON</b>	<b>UPDATE</b>	<b>TARGET COMPLETION DATE</b>	<b>COMMENTS</b>
<b>1) Spending items for the full financial year should be published alongside the AGAR, Explanation of Variables, Analysis of Reserves and spending against budget should be published</b>	<b>Documents to be posted on Website</b>	<b>RFO/Chair</b>	<b>Completed. Monthly up to date accounts are available at each BGPC meeting and posted on website. This will be a standing item on all future meetings.</b>	<b>16/11/24</b>	<b>To be ratified at next BGPC Meeting</b>
<b>2) With assistance and advice from LCC website administrator and suitably trained individuals restructure the website so that documents can easily be accessed on all browser types.</b>	<b>Website needs to be re-structured by LALC professional.  Further historical information dating back 5 years to be inputted on website</b>	<b>LALC  Chair BGPC</b>	<b>Completed. Work completed by LALC  Historical inputting now complete</b>	<b>16/11/23  20/11//23</b>	<b>To be ratified at next BGPC Meeting</b>
<b>3) Ensure that exclusion of the media and public from meetings is limited to suitable items only and resolutions are clearly minuted for all agenda items while protecting confidential information.</b>	<b>BGPC to adopt advice from LALC to ensure we comply legally when entering into closed session</b>	<b>Chair BGPG/RFO</b>	<b>Completed. Agendas now will ensure reasons for exclusions when entering closed sessions and voted on accordingly</b>	<b>16/11/23</b>	<b>To be ratified at next BGPC meeting</b>

<p>4) Procurement resolutions must comply with Standing Orders, Financial Regulations, the Practitioners Guide and the Publication Scheme, Accounts and Audit Act 2014, Accounts and Audit Regulations 2015 and be disclosed.</p>	<p>None</p>	<p>RFO</p>	<p>Completed. All procurement and financial transactions are carried out as per current regulations. Recorded clearly in minutes ensuring all councillors are fully aware of all expenditure</p>	<p>16/11/23</p>	<p>To be ratified at next BGPC Meeting</p>
<p>5) Ensure that councillors have sufficient information about the business to be conducted to be able to disclose their interests prior to the item being debated or voted on and that they may have opportunity to require a dispensation prior to or at the meeting if they wish to do so.</p>	<p>None</p>	<p>RFO</p>	<p>Completed. All Councillors have access to the Good Councillor Guide and LALC training. Agenda and all relevant papers and papers pertaining the meetings are forwarded to all Councillors one week before the meeting.</p>	<p>16/11/23</p>	<p>To be ratified at next BGPC Meeting.</p>
<p>6) Minutes must contain enough information to be able to see what has been decided by the parish council, particularly spending decisions and background reports and papers should be available to be published to justify the decision.</p>	<p>None</p>	<p>RFO/Chair</p>	<p>Completed. All meeting minutes are comprehensive, transparent and record a clear audit trail to justify actions and decisions agreed. All minutes are recorded to ensure there is a audio record saved.</p>	<p>16/11/23</p>	<p>To be ratified at next BGPC Meeting.</p>

<p><b>7) Decisions made by the Clerk under delegated powers should be reported to the council to be included in the minutes.</b></p>	<p><b>None</b></p>	<p><b>RFO</b></p>	<p><b>Completed.</b>  <b>The Clerk's report in a standing agenda item on full BGPC Meetings and the Clerk will include relevant agenda items to discuss any required actions as and when necessary</b></p>	<p><b>16/11/23</b></p>	<p><b>To be ratified at next BGPC Meeting</b></p>
<p><b>8) Working parties and sub-committees must report to the parish council or committees for proper recorded resolutions to be recorded about spending and other committees to be accepted by the council.</b></p>	<p><b>None</b></p>	<p><b>Chair of relevant Committees, Sub-Committees, RFO</b></p>	<p><b>Completed.</b>  <b>All feedback, when required, is reported back via an agenda item for decisions to either be explained or ratified by the full Council</b></p>	<p><b>16/11/23</b></p>	<p><b>To be ratified at next BGPC Meeting.</b></p>

## **FINANCIAL MANAGEMENT**

<b>RECOMMENDATION</b>	<b>ACTION REQUIRED</b>	<b>RESPONSIBLE PERSON</b>	<b>UPDATE</b>	<b>TARGET COMPLETION DATE</b>	<b>COMMENTS</b>
1) A robust budgeting process should be implemented, and the approved budget should then be used as a regular reporting tool to identify over and underspending throughout the financial year using Year-To-Date figures.	None	RFO/Chair	Completed. Budget is a regular agenda item, monthly clear budget to date figures are available to Councillors prior to meetings for Council approval.	16/11/23	To be ratified at next GBPC Meeting.
2) Petty cash handling and records need to be improved.	None	RFO	BGPC no longer hold petty cash	16/11/23	To be ratified at next BGPC Meeting
3) The Asset Register should be reviewed to ensure all assets have been identified and added to the register along with the purchase and insurance value figures so that a review of insurance can be completed.	BGPC need to totally review their asset register, ensuring when complete it is regularly updated.	RFO	Review has started.	30/4/24	Ongoing.

<p>4) The Council's level of general reserves are low and reducing each year and the council must consider whether it has strong arrangements in place to cope with any unforeseen incidents or events and whether this means reductions in expenditure, increases in revenue or increasing the precept.</p>	<p>2024/25 Budget currently being set. Precept needs to be discussed and the Council need to ensure its reserves are increased over an agreed period of time</p>	<p>RFO/Chair</p>	<p>Budget review ongoing</p>	<p>30/4/24</p>	<p>Ongoing</p>
<p><b>5) The Council should ensure there is an active staffing committee who can keep pay and conditions under review and meets at least twice a year to ensure all staffing matters are kept under control.</b></p>	<p><b>None</b></p>	<p><b>RFO Chair of P&amp;R Committee</b></p>	<p><b>Complete. BGPC have an active P&amp;R Committee.</b></p>	<p><b>16/11/23</b></p>	<p><b>To be ratified at next BGPC Meeting.</b></p>

## **RISK MANAGEMENT**

<b>RECOMMENDATION</b>	<b>ACTION REQUIRED</b>	<b>RESPONSIBLE PERSON</b>	<b>UPDATE</b>	<b>TARGET COMPLETION DATE</b>	<b>COMMENTS</b>
1) The use of the Parish Office in a portacabin does not appear to have been carefully considered and minuted due to the need to move quickly and may not have met the needs of the parish council and community.	None	RFO	The Parish office is no longer situated in the Portacabin and is in the process of moving to a new office in the Village Hall	16/11/23	To be ratified at the next BGPC Meeting
2) Policies and the risk register needs to be reviewed and updated.	All BGPC Policies need urgently reviewing. Policy Committee to be set up to assess current policies and identify policies required	RFO	Ongoing	TBA	BGPC to agree to the formation of a Policy Committee.
3) Financial risks should be fully costed and built into the financial plans for the Council to reduce the financial burden on reserves.	See Recommendation 4 in Financial Management section. Budget setting to address this risk	RFO	Budget review ongoing	30/4/24	Ongoing

<p>4) Ensure the council records its delegated powers in Terms of Reference for its committees and any decisions it delegates to the Clerk and any other officers</p>	<p>Terms of Reference in place for Sub/Committees but should be reviewed annually at Annual Meeting ensuring everything complies with adopted Standing Orders and recorded in minutes.</p>	<p>RFO</p>	<p>Ongoing</p>	<p>TBA</p>	<p>Ongoing</p>
<p><b>5) Private use of council assets should be limited and covered by employment contracts and employment policies and the council should ensure it complies with ACAS, HMCR and The Pension Regulator’s guidance when it makes decisions.</b></p>	<p>Ensure employees job descriptions cover use of council assets.</p> <p>Undertake audit on whereabouts of Council owned Tablets/Laptops</p> <p>Discussed in closed session.</p> <p>A suggestion was made that we take this proposal of contacting an external agency to discuss the alleged use of council assets. Contact</p>	<p>P&amp;R Chair</p> <p>RFO</p> <p>Chair</p>	<p>To discuss at P&amp;R Committee</p> <p>Ongoing</p> <p>Ongoing</p>	<p>31/12/23</p> <p>30/11/23</p> <p>31/03/2024</p>	<p>To be ratified at the future BGPC Meeting.</p> <p>Ongoing</p> <p>Ongoing</p>



	<p>LALC to check the legality of this. St Oswald Park and Portacabin- it was felt there was lack of evidence in minutes - this was also reported by LALC independent report.</p>				
--	--	--	--	--	--