Internal Audit Recommendations and Clerk's Comments

1. The Risk Register was previously updated in line with the Internal Auditors recommendations, further adjustments will be discussed with the Finance Committee if deemed necessary and brought back to Full Council.

2. The Clerk will look at external support and cost to create an extra back up to Microsoft Cloud.

3. A password list is in place in line with our IT & Email Policy and the Council have a Risk Register which helps the Council manage risks such as the unexpected absence of key staff or incidents like fire or flood.

4. Fidelity cover is currently £250,000, the Clerk will look at increasing the cover accordingly and ask what cover is available regarding cyber-security.

5. The Council are provided with monthly figures as to the current position of all budget headings, the Council are given quarterly forecasts showing all the reserves and budget headings in a summary as well as split out. Adjustments to this reporting can be discussed with the Finance Committee and adjust if required.

6. The increase of earmarked reserves was discussed and implemented; this can be increased further to reduce the general reserves down to the level required.

7. The reserves policy available from YLCA is unfortunately outdated, the Clerk will look to the SLCC and NALC for the latest version.

8. The Clerk is aware of the correct way to dispose of the assets and following an asset check with Cllr King it was noted that there were some additions / removals required so these were flagged up and corrected to ensure the asset register is up to date going forward and

the 2024-25 fixed assets figure will be restated on the accounts and the AGAR.

9. Yes an Asset Register & Disposal Policy can be adopted.

10. The Transparency Code does not state that a Unique Property Reference Number (UPRN) has got to be obtained from an external source (GeoPlace), as the Council only list two pieces of land (and having checked other local council Buildings & Land Registers) the Clerk deemed a reference number wasn't applicable – all the other required information has been published.

11. The Waste Contract details had been published in the same way as 2023/24 and 2024/25.
The Clerk will contact Kirklees to check what missing information can be added to the contract so this is covered in future.

12. There were two IT Policies that were available to adopt, the Clerk chose the version with less content due to the number of IT users. According to the statement at the beginning of the more detailed NALC template both policies should be acceptable to the Auditor, wording copy and pasted for reference below which has a link to the policy the Council adopted:

This template policy is acceptable to the external auditor in your area. However, it may be too detailed for some councils and if so, please see a simpler template (also acceptable to the auditor) at this link.

The Clerk will challenge the auditor on this.

13. This is regarding the dormant charity 'Meltham Scholarship Fund', the Clerk will contact YLCA for further advice.

Meltham Town Council, The Carlile Institute, Meltham, Holmfirth, HD9 4AE
Telephone number: 01484 362927
E-mail address: townclerk@melthamtowncouncil.gov.uk
VAT number: GB 427509936