

# Annual Internal Audit Report 2023/24

Malton Town Council  
ENTER NAME OF AUTHORITY

https://www.malton-tc.gov.uk/  
ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

16/04/2024

DD/MM/YYYY

Carrie Pillow (Elker Lodge Services Ltd)

Who carried out the internal audit

Date

16/04/2024

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

**Elker Lodge Bookkeeping Services Internal Audit Service**

Checklist for Year Ending

31st March

2024

<b>Name of Council</b>	Malton Town Council					
<b>No. of Councillors</b>	12					
<b>Name of Clerk:</b>	Gail Cook					
<b>Precept</b>						
<b>Transparency Band</b>	< 25,000	✓	£25,000 - £200,000		>£200,000	
<b>Calculations Recommendations</b>						
<b>Policies</b>						
<b>Agar Report</b>						
<b>Website</b>	<a href="https://www.malton-tc.gov.uk/">https://www.malton-tc.gov.uk/</a>					
	Not the easiest site to navigate					
<b>Minutes - Observations</b>	<b>2015 onwards on web</b>	No	<b>Missing Years</b>	2015-2017		
	Financial information 2020 and earlier missing					
	<b>APCM</b>	31-May-23		<b>APM</b>	26-Apr-23	
	Budget/precept approved Dec23					
	<b>No of Meetings</b>	Monthly				
	<b>Payments in Minutes</b>	Yes				

				<u>Banks Accounts</u>		<u>Opening Balance Check</u>		<u>Closing Balance Check</u>	
				<u>o/b</u>	<u>c/b</u>				
1 Balances Brought Forward	293,896.00	293,896.00	0.00			O/B Bank Statement	287,745.15	C/B Bank Statement	268,528.15
2 Precept or Rates and Levies	230,196.00	230,196.00	0.00	base rate	148,649.12	O/B Cashbook	293,896.00	C/B Cashbook	269,818.00
				saver	116,000.00				
3 Total Other Receipts	81,960.00	81,959.00	1.00	current	23,096.03		-6,150.85		-1,289.85
					10,629.03				
4 Staff Costs	144,963.00	144,963.00	0.00		287,745.15	unpres payments at Y/E		unpres payments at Y/E	
					268,528.15	unpres receipts at Y/E vat	6,150.85	unpres receipts at Y/E	1,289.58
5 Loan Interest/Capital Repayment		0.00	0.00						
						should be Zero	0.00	should be Zero	-0.27
6 All Other Payments	191,271.00	191,271.00	0.00						
7 Balances Carried Forward	269,818.00	269,818.00	0.00	<u>Activity Check</u>		<u>Receipts Check</u>		<u>Payments Check</u>	
8 Total Cash and Short Term Investments	269,818.00	269,818.00	0.00	O/B Cashbook	293,896.00	Total Receipts in Yr	312,155.00	Total Exp in Year	336,234.00
				Total Receipts in Yr	312,155.00	Less Precep	230,196.00	Salarie in the Year	144963
				Total Exp in Year	336,234.00			Milage All	
								Paye in Yr	
	11795.4							Total Staff cost	144,963.00
	7002.59				269,817.00			Other Exp on CB	191,271.00
	4423.84								
	1289.58			C/B Cashbook	269,818.00				
	24511.41			should be Zero	-1.00				

**Elker Lodge Bookkeeping Services Internal Audit Service - Checklist for Year Ending 31 March 2023**

		✓ / ✗	Comments to aid improvement
<b>A. Appropriate accounting records have been properly kept throughout the year.</b> <b>AND</b> <b>I. Periodic bank account reconciliations were properly carried out during the year.</b>	Ensure the correct roll forward of the prior year cashbook balances to the new financial year	Yes	
	Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained	Yes	
	Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members	Yes	
	Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.	Yes	
	Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.	<b>No</b>	All account with Barclays, the Council need to review this, so as not un breach of the FSCS protection limit
	<b>General Power of Competence (GPC) eligibility is properly evidenced?</b>	Yes	
	<b>CiLCA Certificate seen / 2/3 of Councillors elected</b>	Yes	
	Expenditure <b>Legal powers</b> identified in minutes and/or cashbook? Only applicable if no General Power of Competence	N/A	No S137 expenditure
	<b>S137</b> separately recorded and within limits?	N/A	No S137 expenditure
	<b>S137</b> expenditure of <b>direct benefit to electorate?</b>	N/A	No S137 expenditure
<b>S137 expenditure minuted</b>	N/A	No S137 expenditure	
<b>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</b>	<b>Financial Regulations</b> properly tailored to council?	Yes	
	<b>Financial Regulations</b> updated to <b>current Nalc Version</b>	Yes	2023 version to be adopted
	<b>Purchasing authority defined in Financial Regulations?</b>	Yes	
	<b>Financial Risk / Internal Controls Checklist – evidence of random checks</b>	Yes	Monthly resolution in minutes
	Financial risk Assessment - Annual - <b>Process / team working / random Checks, doc in minutes</b>	Yes	
	Review the procedures in place for acquisition of <b>formal tenders and quotes</b> , ensuring they are in line with the SOs and FRs which should be based on the latest version.	Yes	
	Ensure that <b>consistent values are in place for the acquisition of formal tenders between SOs and FRs</b> (frequently different limits are recorded in the two documents)	Yes	Noted Pump Track was exempt from tender as advised by YLCA
	Review the <b>procedures for receipt of invoices, agreement of invoice detail</b> and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payments	Yes	Would like to see date of payment rather than year end
	Check that there is <b>effective segregation</b> between the writing of cheques or the setting up of online payments, and physical release of payments providing for evidencing of these checks and payment authorisation	Yes	FRs/Internet Banking Policy reviewed last year. Two Cllrs conduct quarterly internal controls.
	Check that <b>VAT reclaims</b> are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements	Yes	
Where <b>debit / credit cards</b> are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place	N/A		

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and <b>comprehensive register</b> of assessed risks, both regular and ad hoc.	Yes	
	Ensure that appropriate levels of <b>insurance cover</b> are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security	Yes	
	Ensure that appropriate arrangements are in place for <b>monitoring play areas, open spaces and sports pitches:</b> such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation	Yes	Note tree survey should be on going
	Review the <b>effectiveness of internal control</b> carried out by the authority	Yes	Two Cllrs conduct quarterly internal controls

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Ensure that the <b>full Authority, not a committee</b> , has considered, <b>approved and adopted the annual precept</b> for the coming year in accordance with the required parent Authority timetable	Yes	Dec23 meeting
	Has budget & Precept been documented <b>In minutes</b>	Yes	Dec23 meeting
	Ensure that current year <b>budget reports</b> are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances.	Yes	Dec23 meeting
	Review the <b>budget performance</b> either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances	Yes	
	Ensure that the Authority has considered the <b>establishment of specific earmarked reserves</b> and, ideally, reviews them annually as part of the budget assessment process	Yes	
	Ensure that the <b>precept received</b> in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts	Yes	

E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	<b>Review "Aged debtor"</b> listings to ensure appropriate follow up action is in place	N/A	No Debtors
	<b>Allotments:</b> ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.	N/A	No Allotments
	<b>Burials:</b> ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)	Yes	
	<b>Hall hire:</b> ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised	No	No Hires
	<b>Leases:</b> ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time	Yes	
	<b>Other variable</b> income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income	N/A	
	Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is <b>due and actually received / banked</b>	Yes	

F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area	N/A	No Cash Held
	<b>Review the systems</b> in place for controlling any <b>petty cash</b> and also cash floats (used for bar, catering, etc)	N/A	No Cash Held
	Check a sample of transactions during the financial year to ensure appropriate <b>supporting documentation is held</b>	N/A	No Cash Held
	Review the existence of <b>evidenced periodic independent verification of the petty cash</b> and any other cash floats held	N/A	No Cash Held
	Ensure that <b>VAT is identified</b> wherever incurred and appropriate	N/A	No Cash Held

<b>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</b>		Ensure that, for all staff, a formal <b>employment contract</b> is in place together with a confirmatory letter setting out any changes to the contract	Yes	
		Ensure that appropriate procedures are in place for the payment of <b>members allowances</b> and deduction of any tax liability	Yes	Non taxable allowance (given to charity)
		Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the <b>approved spinal point on the NJC scale</b> or hourly rate, if off-scale, and also with the contracted hours	Yes	Account Solutions
		Ensure that appropriate <b>tax codes</b> are being applied to each employee	Yes	Account Solutions
		Where free or paid for <b>software is</b> used, ensure that it is up to date.	N/A	Account Solutions
		For the test sample of employees, ensure that tax is calculated appropriately	Yes	Account Solutions
		Check the correct treatment of <b>Pension contributions</b>	Yes	Account Solutions
		For <b>NI</b> , ensure that the correct deduction and employer's contributions are applied: NB. The employers allowance is not available to councils but may be used by other authorities	Yes	Account Solutions
		Ensure that the correct <b>employers' pension percentage</b> contribution is being applied	Yes	Account Solutions
		Ensure that for the test sample, the correct <b>net pay is paid</b> to the employee with tax, <b>NI and pension contributions correctly paid</b> to the respective agencies.	Yes	Account Solutions
<b>H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority</b>	Tangible Fixed Assets:	Ensure that the Authority is maintaining a <b>formal asset register</b> and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets	Yes	
		<b>Physically verifying the existence and condition of high value</b> , high risk assets may be appropriate	Yes	Reviewed within last year, another physical visit during next year
		Ideally, the register should identify for each asset the purchase cost and, if practicable, the <b>replacement / insured cost</b> , the latter being updated annually and used to assist in forward planning for asset replacement	Yes	
		<b>Additions and disposals</b> records should allow tracking from the prior year to the current	Yes	
		Ensure that the <b>asset value</b> to be reported in the AGAR at section 2, line 9 equates to the <b>prior year reported value</b> , adjusted for the nominal value of any <b>new acquisitions and / or disposals</b>	Yes	
		Compare the <b>asset register with the insurance schedule</b> to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority	Yes	
	Fixed asset investments:	Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the <b>"Investment Strategy"</b> and reported as <b>Assets</b> in the AGAR at section 2, line 9.	N/A	
	Borrowing and Lending:	Ensure that the <b>authority has sought</b> and obtained appropriate <b>DMO approval for all loans acquired</b>	N/A	
		Ensured that the authority has <b>accounted for the loan appropriately</b> (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt	N/A	
		Ensure that the combined <b>principal loan repayment and interest</b> for the year is correctly recorded in the AGAR at section 2 line 5	N/A	
		Ensure that the <b>outstanding loan liability</b> as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified via the DMO website)	N/A	
		Where the Authority has issued loans to local bodies, they should ideally seek <b>signed indemnities from the recipient body</b> , or their members, agreeing to underwrite the loan debt	N/A	
		Inspected for risk and <b>up to date inspection records exist</b>	N/A	
<b>Record of deeds, articles and land register</b> references available?		Yes		

I. Periodic bank account	Bank Rec	Reconciliations were properly carried out during the year.	Yes	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.		Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at <u>section 2 of the AGAR</u> reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should	Yes	
		Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein	Yes	
		Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end	Yes	
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.		IAs should ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000)	N/A	
		the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline		
		that it has been published, together with all required information on the Authority's website and noticeboard		
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with any relevant transparency code requirements		This test applies only to those councils covered by the £25,000 <b>External Audit exemption</b> IAs should review the Authority's website ensuring that all required documentation is published in accordance with the <b>Transparency Code</b> .	N/A	
		<b>Web Page - Clarity</b>	Yes	Discussed accessibility of agenda/minuted
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.		IAs should acquire / examine a copy of the required " <b>Public Notice</b> " ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.	Yes	
		IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR	Yes	Annual Town Council Meeting
N. The authority complied with the publication requirements for the prior year AGAR.		IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.	Yes	
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee		Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements	N/A	
		that the council is the sole trustee on the Charity		
		Commission register - that the council is acting in accordance with the Trust deed		
		that the Charity meetings and accounts recorded separately from those of thee council		
	review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report			

Risk Management (Financial)	Does scan of minutes reveal any unusual activity?	Yes	
	Risk assessments- for activity	Yes	
	Fidelity Insurance cover appropriate and adequate? <b>Balance at 31/3 plus 50% of precept</b>	Yes	

Transparency / Internal Controls	Is the Council exempt from external audit – Annual turnover <25K	N/A	
	Is the Council compliant with the Transparency Code for Smaller Authorities? <del>Minutes listed on website from April 2015</del>	N/A	
	<b>APM &amp; APCM Minutes</b> listed on website from Apr 2015	No	Minutes 2015-2018 missing
	<b>Annual Parish Meeting - APM - Not a PC meeting, so must be separate</b>	Yes	
	<b>Annual Parish Council Meeting - APCM good practice for APCM to be a separate meeting</b>	Yes	
	<b>Minutes</b> initialled, each page identified and overall signed?	Yes	
	<b>Minutes</b> include Bank Balance	No	Discussed going forward
	<b>Minutes</b> include payments reviewed & Agreed	Yes	
	<b>End of Year Accounts listed on website</b> from y/e 31/3/2016	Yes	
	<b>Internal Auditor Reports listed on website</b> from y/e 31/3/2016	No	Discussed going forward
	Have points raised at the last <b>Internal Auditor</b> been addressed?	Yes/No	Partially, discussed going forward
	<b>External Auditor Reports / Audited Agar listed on website</b> from y/e 31/3/2016	Yes	
	<b>Asset Register</b> listed on website from April 2015 <b>Check 3.1</b>	Yes	
	<b>A list of councillor responsibilities</b>	Yes	
Arrangements for <b>public inspection</b> of council's records exist? <b>when they were open – 30 working days including 1st 10 working days of July</b> <b>Dates</b>	Yes		
<b>ICO licence</b> - ICO Model Publication Scheme 2014	Yes		



Item No	Section	Comments	To check on audit	Version	YLCA Doc Properties	Status	Ref	Y/N or N/A	Note
<b>Basic Governance</b>								Policy page would be a lot easier if alphabetical / adoption & rev date on button	
1	Standing Orders	<b>NALC Model</b> * To note SR for contracts thresholds <b>The SO may require amendment with the release of the updated FR in 2024</b>	1	Ver 2 April 2022	04/05/2022	AR/BP/SR*		Yes	Needs updating to current version 30K
2	Financial Regulations	<b>NALC Model 2019 - updated 2022 (Contracts)</b> <b>Be aware that a update is due of the FR, the council should adapt &amp; adopt as soon after release as possible</b>	1	2022	05/09/2022	SR	1	NO	Required uploading to Web
4	Code of Conduct	<b>New LGA Code of Conduct 2021, endorsed by NALC</b> All local councils are required to adopt a Code of Conduct.	1	2021	21/05/2021	SR	3	Yes	
11	Members' Registers of Interest	A complete set of up-to-date registers of interest for all current councillors (copy held by Monitoring Officer), and on the website of the local council.	1			SR	4	Yes	
17	Co-option Policy		1		18/09/2019	BP		No	Recommend adoption
18	Terms of Reference for committees		1			BP		No	Recommend adoption
21	Publication Scheme under the Freedom of Information Act 2000	Model .	1			SR	6	Yes	
22	Privacy Notices: General	Part of <b>NALC</b> GDPR Toolkit	1	2021	31/05/2022	SR		Yes	
	Privacy Notices: for employees, councillors, volunteers.	Part of <b>NALC</b> GDPR Toolkit	1	2021	31/05/2022	SR		Yes	
24	Data protection/information security policy - GDPR	<b>Nalc Model</b> A policy describing how the council intends to discharge its duties under GDPR. Examples available from YLCA	1		31/01/2020	BP		Yes	
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1		13/12/2018	SR		Yes	
	Recording Policy	not in list	1		16/09/2019	BP		Yes	
31	Website Accessibility Statement	Sets out what web site content is and isn't accessible and how users can contact the council for assistance	1			SR	12	Yes	
68	Schedule of charges & fees for council information (see 21)	Publication scheme for charges and fees must be included on the council's website	1			SR	19	Yes	
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1			BP		Yes	
80	Grievance procedures	<b>NALC Model</b> . (LTN 22) Guidance is provided in the form of the ACAS Code of Practice on Discipline and Grievance.	1		30/01/2020	BP		Yes	
81	Disciplinary procedures	<b>NALC Model</b> . Guidance is provided (LTN 22) in the form of the ACAS Code of Practice on Discipline and Grievance.	1		31/01/2020	BP		Yes	
89	Business Continuity Plan		1		29/09/2020	BP		Yes	Procedure in place - Held of line
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training requirements for councillors and staff for the year.	1		03/08/2020	BP		Yes	