

## 17-07 Report Item 7 – Internal Auditor's Report 2017

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### **EAST DEAN & FRISTON PARISH COUNCIL** **Internal Audit & Annual Review – 31/03/2017**

In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, as set out in the Governance and Accountability for Local Councils Practitioners' Guide 2017 and meet the needs of the Council. I would only comment by exception. I confirm that I do not have any role within the Council. I will carry out my duties without bias and follow the Public Sector Internal Audit Standards 2012 - to enable the Council to comply with these Standards and the Accounts & Audit Regulations 2015.

For consideration:

1. Insurance – Key Person. This would cover the cost of employing a Locum, in the event of the incapacity of the Clerk.
2. Insurance – Cyber Crime. The Clerk/Council now employ Internet Banking – it is recommended that this type of Cover is added to the Insurance Schedule.
3. Legal Deposit Libraries Act 2003 re Published, Printed & Electronic Works (in the case of a Council, these would be News Letters/Magazines). A NALC Legal Topic Note 40 sets out the legal requirement that items of this nature, that are made available to the Public, have to be copied to the British Library. This Institution is tasked with archiving all of the above Works for future Generations. It has asked the Council to send through copies of its Newsletters.

It appears that the collection by the British Library of Council Publications is:

- a) where the Library can locate a Council's Website, it employs an Internet Bot to search and record any Published Works - or
- b) Councils can send a Paper Copy or an Electronic Version



Peter Frost  
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