

J W Woolliscroft



**Newton and Biggin Parish Council
Internal Audit 27th May 2022**

Additional comments to the Annual Audit Report

The standard of record keeping, and policies and procedures was excellent, and all the documents required were easily available and easily “navigated.” The new Clerk has a particularly good understanding of her role and duties.

The following points need to be investigated and addressed.

- No process is in place allowing councillors to authorise payments due, as agreed at the meetings, due to the shortfall of the online banking system in place.
However, this is being addressed in the current year and acceptable processes are being investigated.
- It was noted that following a random check of ledger entries, the entries were accurate and easily navigated, however one entry had been wrongly entered.
- The new financial regulations introduced since the last Audit, are well researched, tailored and presented.
- No annual risk management assessment was available. This is to cover all possible management risks to the smooth running of the PC.
- No formal procedure was in place for the review annually of the insurance policy.
- No assessment of the risks which may occur from and to, the assets of the PC and also from trees etc being the responsibility of the PC was available. This needs to be put in place together with an annual inspection plan.
- The Precept budget preparation papers were available but were not sufficiently detailed, for example no details of reserves were stated.
However, the papers for 22/23 were discussed and were much more detailed and acceptable – this format should be continued with the possible inclusion of 3-5 year forward budgets.

- It was noted that nobody had sufficient training regarding the general power of competence. Training for the Clerk should be considered.
- The PC appear to act as Managing Trustees for the village hall, but no terms of reference and policy of annual checks and reporting, are required of the village hall committee. These were discussed and should be considered and put in place.
- No social media Policy is in place, this needs to be considered/discussed and adopted, as part of the GDPR policy or as a stand-alone policy.

I was pleased to see an accurate and well-kept set of Council records, and the Clerk demonstrated good knowledge of the processes.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Bill Woolliscroft', with a long horizontal flourish underneath.

Bill Woolliscroft