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Newton and Biggin Parish Council
Internal Audit 19th May 2023

Additional comments to the Annual Audit Report

The standard of record keeping was excellent. The documents required were readily available and easily "navigated." The Clerk has a particularly good understanding of her role and duties and all the points raised last year have been implemented or are in the process of implementation.

The following minor points would benefit from being addressed or researched.

- Whilst carrying out an audit trail on a selection of payments it was noted that the minuting of the "ordering" of council expenditure could be improved by the noting of the financial amount and the acceptance by the councillors.

- No details were available of the tender/quotation process required by the financial regulations. As no process of this type had been required this year, an assumption was made that when required, the process I noted was in place will be followed.

- The minutes show the apologies received and reason noted. For completeness the approval (or otherwise) of these apologies being approved should be minuted.

- The budget preparation and the request for the precept was excellent and it was noted that the latest budget prepared included budgets for two future years.

- No signed contract of employment was available. This should form part of the records kept by the clerk.

- No assessment of the risks which may occur from trees etc being the responsibility of the PC and others, was available. This needs to be put in place and recorded and reviewed regularly.

- It was noted that nobody had sufficient training regarding the general power of competence. Training for the Clerk should be considered.

I was pleased to see an accurate and well-kept full set of Council policies and procedures, and the Clerk demonstrated good knowledge of the processes and an admirable method of recording the adoption and review of these documents.

Yours sincerely

Bill Woolliscroft