

**J W Woolliscroft
Carriers Cottage
Copston Magna
Wolvey
Hinckley
LE10 3HE**

**Newton and Biggin Parish Council
Internal Audit 25th April 2025**

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.

- The audit trail on a selection of payments and receipts was investigated and was found to be both well documented and efficient.
- 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. The precept decision was well documented and minuted and the request was correctly minuted.
- 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. In all an excellent presentation for audit.
- No petty cash balance is carried and thus no records were required.

The following point would benefit from being reviewed.

- The internal controls and reporting were carried out in a well-ordered manner and minuted. However, the monthly bank reconciliations were signed by a councillor, but attached sheets were not. **I suggest that these sheets be signed or initialled to demonstrate full record of councillor’s approval.**

I was impressed by the efficiency and understanding of the clerk, and the records were well kept and easily available.

Please note that I can confirm that I have not undertaken any tasks concerning this Council outside my Internal Audit role, such as processing transactions or being involved in any decision making which would compromise my independence.

Yours sincerely

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

Bill Woolliscroft