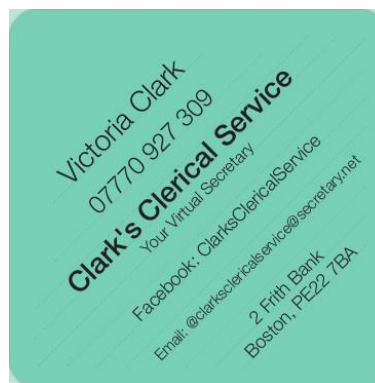


Wednesday, 31 May 2023

Councillor Marc Williams
Scopwick with Kirkby Green Parish Council



Dear Councillor Williams

REF: REPORT OF FULL YEAR INTERNAL AUDIT 2022/2023

Thank you for asking me to conduct your full year Internal Audit (IA). I have followed the guide lines of the Joint Panel on Accountability and Governance (JPAG) 2023 guide and have made several random paper trails and checked the council's website for governance and accuracy.

Please see my recommendations and observations below, a lot of these are for transparency reasons, if you have any questions, please contact me:

1. On the Council's website there is no information to contact the Clerk, address and telephone number to be added, on the Clerk's emails there is also no address. I would suggest that if the Clerk or Council do not want a home address published that they find an alternative way, so that residents wishing to write to the council can. This information should also be on the Council's notice board/s
2. All policies should have the name of the council, date policy adopted and review date, they should also be reviewed regularly.
3. The council's complaint procedure was last reviewed in 2021 and has a previous Clerk's details
4. A copy of the council's insurance policy to be published on the council's website
5. The council's website has out of date & incorrect information, one example is a previous Clerks and councillors names are mentioned. The council might like to have two councillors checking the website for inaccuracies and either the Clerk or Web master can correct them.
6. There should be a separate column for S137 on the cash book whether used or not
7. All staff should have a contract of employment and annual appraisal (Soon due)
8. All AGAR documents including the IAs Chairman's report and External Auditor's report must be published of the council's website.
9. For risk purposes, the council should have at least two IAs a year, my fees reflect this and work out more cost effective to the council. If an error is picked up at the mid-year IA, it is easier to correct 6 months than it would be 12 months' work.
10. Agenda items should show more detail and should also show financial payments made or to be approved this should also be on the minutes after approval. As the clerk's salary is private this can be grouped with clerk's expenses and be called "Staff costs"
11. The council's assets need reviewing and should be checked regularly and recorded for future reference. If someone hurt themselves on a council asset, the council could prove that it had been checked thus reducing the risk of negligence.

Yours sincerely

Mrs Victoria Clark