

Monday, 29 April 2024

Councillor Marc Williams
Chairman
Scopwick with Kirkby Green Parish Council
Scopwick Village Hall
Brookside
LN4 3PA

Dear Councillor Williams



REF: REPORT OF FULL YEAR INTERNAL AUDIT 2023-24

Thank you for asking me to conduct your full year Internal Audit (IA). I have made several random paper trails with information given by your Clerk and from the council's website.

I note with thanks that the council has acted upon some of my previous recommendations. I have listed my recommendations and observations below, for this audit, most of these are for transparency reasons. If you have any questions, please contact me:

1. The council's cash book should have a column specifically for S137 expenditure even if the council has not spent under this power. [LGA s137](#) One of the expenditure items that should be under s137 is the Royal British Legion Poppy wreath.
2. All policies should have the name of the council at the top.
3. The council's complaint procedure was last reviewed in 2021, item 2 states that the Clerks contact details are at the end of the document, this needs reviewing & updating.
4. A council should have a staffing committee who should have Terms of Reference
5. The council's website has out of date links & articles under latest news, Elections 2023 and there are Annual Parish minutes under both Parish news & views and council business, these could be incorporated. The council might like to have two Councillors checking the website for inaccuracies and either the Clerk or Web master can correct them.
6. The 2022-23 AGAR External Auditor's report must be published on the council's website.
7. In line with Item C on the AGAR Internal Audit form regarding the council assessing risks, one of many areas that the council could conform to, is by having an interim internal audit.
My fees work out more cost effective, if a council has 2 IA's in a year, an interim and AGAR end of year. This would not only save the council money (public money) but also if issues are found they can be corrected well before the end of year process has to be put in place.
8. Agendas and minutes are missing from the website for 2023-2024. Agendas should be published giving 3 clear days, a clear day does not include the day the notice is posted, the day of the meeting, Sundays, bank holidays, official mourning days, thanks giving celebration and it is bad practice to include Saturdays and the minutes should be published within 30 days of the meeting date.
9. The Clerk holds a list of passwords and important information in an envelope which is good however, it is good practice for the Chairman to hold a sealed envelope with a list of all passwords and other important information. This should be updated as & when passwords or information is changed and the previous in-tact envelope passed back to the Clerk. This envelope should only be opened in an emergency and with another Member of the council.
10. Agenda items should show more information so that it is clear to residents and also to give members of the council enough information to help make an informed decision. It should also show all payments made and to be approved, this should also be on the minutes after approval. Employees salary is private so this can be grouped with expenses and be called "Staff costs" this has previously been advised.
11. The council's accessibility statement needs reviewing and updating

Yours sincerely

V Clark

Mrs Victoria Clark