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

Dunchurch Parish Council Internal Audit
10th May 2023

Additional comments to the Annual Audit Report

The internal audit was carried out with Rebecca Maoudis in person and Gill Peacock via Zoom.
A well organised and presented set of accounts and documents were available both on screen and hard copy.
Overall, the documents were easily accessible and easy to navigate. Mostly the documents inspected were of a high standard and compliant, but a few issues arose which I indicate below.

- Details of the council's investments were noted in the accounts, but no register/record of these were available as a separate document.

- A Health and Safety policy was in place but had not been reviewed since 2020. This should be reviewed annually. A policy for lone working or working from home was not in place or formed part of the health and safety policy. I have since received confirmation that the H&S policy is in place and reviewed.

  Also, I have received confirmation that a Lone working policy is in place but this has not been minuted as reviewed since 2020.

- The insurance policy and cover had been reviewed but this had not been minuted.

- Internal financial controls were in place with bank reconciliations and statements being checked and signed by councillors. But these documents were not attached to the minutes, enabling complete transparency.

- The report from the person dealing with the payroll was not available or minuted and attached to the minutes. This meant the audit trail for salaries, PAYE, NI, and pension payments was not complete.

- A payment report was mentioned in the minutes, but no amount(s) mentioned. The report should be attached or included in the minutes to allow tracing of individual payments. This should include DD payments and other payments made under delegated powers.

- An asset register was available but had not been reviewed. I gather this review is in hand.

- It was noted that the PC owned some parcels of land. It would be advisable to investigate the proof of ownership through title deeds or land registry, with these documents being held in the PC records.

- I noted the ICO fee had been paid but this payment did not appear in the minutes.

- When investigating the audit trail of a selection of payments made throughout the year it became difficult to complete the checks. The difficulties were in the main, due to missing or insufficient details noted in the minutes. This included no record of the order being ratified and minuted, lack of individual payment details available in the minutes (due to the payment report not attached to the minutes and not easily traced as a separate document) or in one case no details minuted at all. I believe this can be easily rectified by amending the system of reporting payments in the minutes. If a separate payment report is to be used this must be referred to in the minutes, especially mentioning the total of the payments for approval, and/or attached as part of the minutes. It would also improve the navigation of the minutes if an improved reference number system were in place.

A full set of accounts and records were presented, and the above comments are suggested to improve the compliance of the Council. I received full assistance and understanding from the Clerk and RFO.
I note the Council is not qualified for General power of competence at the moment. The new RFO is undergoing her training and I hope she is encouraged to complete this to enable the council to qualify in the future.

Yours sincerely

Bill Woolliscroft