

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

**Dunchurch Parish Council Internal Audit
13th May 2024**

Additional comments to the Annual Audit Report

The internal audit was carried out with Rebecca Maoudis, the RFO, in person as no Clerk is in post at present.

A well organised and presented set of accounts were available both on screen and hard copy. Some other documents were unavailable due to change of Clerk.

Overall, the documents were easily accessible and easy to navigate. Mostly the documents available were of a high standard and compliant, but a few issues arose which I indicate below.

- When carrying out an audit trail of expenditure payments made throughout the year, all documents were in place and the procedures followed were efficiently carried out. However, for ease of checking and transparency, it would be preferable if a total amount for the payments being requested for payment approval each meeting, be stated in the minutes. This amount could then help confirm the amount totalled on the attached financial report presented to that meeting.
- A cash float is in use in the library, to use as change when fines are collected. This could be construed as “petty cash”. As such this was checked by the RFO, but not by Councillors in person. The fines collected were collected by the RFO from this float and the amounts reported to Councillors and minuted.
- The agendas were issued correctly, but not complete with a signature as required.
- Terms of reference for the sub-committee were in place but no record was available of these being reviewed.

- An asset register was in place and had been reviewed. The review did not record if the assets had been physically checked by Councillors.
- 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 gather efforts had been made in the past but now funds are available to research further.
- I noted the ICO fee had been paid but this payment did not appear in the minutes.
- A health and safety policy exists and has been reviewed but does not include reference to lone working or working from home. This should be addressed, either as part of this policy, or more preferably as a separate policy.
- A risk analysis regarding any issues that would or could affect the efficient running of the Council was available but is in urgent need of reviewing.
- A full budget was compiled up to support the precept request and this was correctly recorded and this and the formal request was minuted. I would suggest that this budget covers a three- year period to assist with forward planning and budgeting.
- No contract of employment for the RFO was available, and thus the salary paid was not able to be confirmed as corresponding to the contract. More details in the reporting from the out-sourced payroll supplier would make this easier to investigate and confirm.
- A social media policy is in place but needs reviewing.

A full set of accounts and records were presented where available, and the above comments are suggested to improve the compliance of the Council. I received full assistance and understanding from the RFO. It is disappointing that the Council is without a Clerk at this time, and I hope a suitable replacement will be found as soon as possible.

I note the Council is qualified for General power of competence at the moment. It is hoped any new Clerk will be suitably qualified in order for this to continue or be encouraged to take up any suitable training.

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', written over a horizontal line.

Bill Woolliscroft