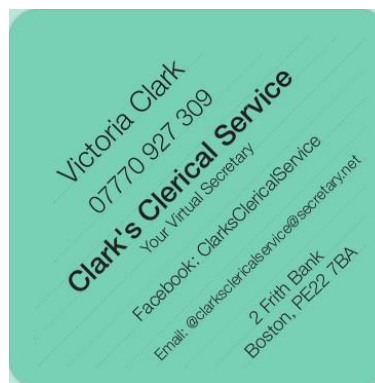


Wednesday, 31 May 2023

Councillor Ann Coxall  
Croft Parish Council



Dear Councillor Coxall

**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. The council must have financial regulations, these, standing orders and code of conduct along with many more policies can be downloaded from LALC's website and adapted, then adopted by the council and reviewed regularly.
2. On the Council's website there is no information on how to contact the Clerk, address and telephone number to be added and to the Clerk's emails. 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 do so. This information should also be on the Council's notice board/s
3. All policies should have the name of the council at the top of the document also the date the policy was adopted and review date, they should be reviewed regularly.
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 The council's website has out of date & has incorrect information, one example is a previous Clerks name on the publication scheme. The council might like to have two councillors checking the website for inaccuracies and either the Clerk or Webmaster can alter them.
6. The council does not use petty cash so I would advise that the £20 cash is banked and recorded
7. All staff should have a contract of employment, available on the LALC website, and should have an annual appraisal
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. Employees salary is private so this can be grouped with expenses and be called "Staff costs"
11. The council's assets need reviewing and listing, these 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