

Monday, 29 April 2024

Councillor Ann Coxall
Chairman
Croft Parish Council

Dear Councillor Coxall



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. On the Council's website there is no information on how to contact the Clerk, address and telephone number should be added to this and the agenda & minutes. I would suggest that if the Clerk does not want a home address/personal phone, published that an alternative way is found, maybe a PO Box and work mobile so that residents wishing to write or phone the council can do so. This information should also be on the Council's notice board/s
2. 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.
3. The Internal Audit report to the Chairman is under the external auditor link and there is no report on the website from the external auditor from 2022-2023
4. One councillor's name is missing from the ELDC website, linked from the council's website, I understand that the Clerk has requested ELDC updates tghis, please also ensure the Clerk has a copy of all DPI forms.
5. The Christmas 2023 link is still on the council's website & the link to the next council meeting is out of date. The council might like to have two councillors checking the website for inaccuracies, missing and out of date information
6. A council should have a staffing committee who should have Terms of Reference
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, 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. 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.
9. 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](#)
10. The December 2023 minutes are missing from the website, minutes should be published within 30 days of the meeting date

Yours sincerely

V Clark

Mrs Victoria Clark