

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

**Hartshill Parish Council Internal Audit  
31<sup>st</sup> May 2023**

**Additional comments to the Annual Audit Report**

The standard of record keeping, and policies and procedures was excellent. The Clerk has a particularly good understanding of the requirements of the role, and points raised in the past have been addressed.

A few issues arose during the Audit.

- In following the audit trail for payments made, all procedures have been followed and the trail easy to navigate. However, some issues arose, Some payments were made under section 137, but these were not identifiable in the ledger. I noted that this has been addressed in the 2023-year accounts. In investigating a salary payment, no record of the pay scale in place was minuted, thus not allowing a check of agreed salary and paid salary. An insurance payment on behalf of HNJRC was made but no minutes of this being approved for purchase was available. These records should be available and form part of the council's records. No order minute was available for a payment for general maintenance made on 2/12/23.
- Insurance is in place but a review of the scope of cover, assets and their values, and supplier, needs to be carried out and agreed by Councillors.
- The budget preparation papers are well prepared and cover a three-year period and include the reserves held and contingency funds and planned expenditure of these funds. However, the minutes of the Council's discussions and their decision and subsequent request for the precept did not include an amount agreed. The precept request was not correctly minuted, noting the proposer and seconder, together with the amount being requested.
- Relatively large reserves are held by the Council but are held by one bank. It may be wise to consider methods of reducing the risks associated with this.
- It would be prudent to investigate proof of ownership of the council land.

- A GDPR policy is in place, but this was not reviewed in 2022, but I gather has been reviewed this current year.
- I was pleased to hear that the Clerk has completed her CILCA training and the standard of her understanding and presentation of the records is testament to her training.

It was notable that all documents required at the audit were readily available and easily “navigated,” making the audit process efficient. I was impressed with the efficiency of the Clerk and the minor points above reflect this.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Bill Woolliscroft', with a long horizontal flourish extending to the right.

Bill Woolliscroft