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Hartshill Parish Council Internal Audit
18th May 2026

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 many of the points raised in the past have been addressed.

A few points arose as follow.

- In following the audit trail for payments made, the following points arose.

  The clerk's salary was underpaid in September 2025 due to an administrative error; this has not been repaid. It was also noted that the clerk did not have an appraisal in 25-26.

  The long-standing contract with NW council should be reviewed, due to the length of time since inception, and the outcome minuted.

- A comprehensive financial report is shown the councillors complete with access to the bank statements; however, this is not signed, as checked, by councillors.

- No instances of tendering or quotation appeared during the year due to no large works being conducted, but the financial regulations showed the policies in place for this to happen.

- No councillor checks on the petty cash records were made during the year; however, it was noted that the council is ending the use of petty cash payments this year.

- The security of the monies held in the bank by the PC needs reviewing as the total held exceeds the bank guarantee limit of £120K.

- No assessment of the risks involving the PC assets, including the burial ground, was available. This should be in place together with a scheme of inspections and their reporting to the council.

- I noted that the council is in the process of investigating the ownership of some land allowing access to the burial ground.

- The clerk has completed the investigations required to comply with the new DPIA regulations. This should now form part of an amended GDPR policy for adoption.

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 comments made above are for future guidance.

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

Bill Woolliscroft