



URL: <http://www.canalbs.co.uk/>
Email: admin@canalbs.co.uk

canalbs
ltd

35 Westfield Road
Manea, Nr. March
Cambs. PE15 0LS
Tel 01354-680319

Independent Internal Audit Service for Parish and Town Councils

18th May 2019

The Chairman
Stetchworth Parish Council
C/o 59 West Street
Isleham
Cambs CB7 5SD

Dear Sir/Madam

INDEPENDENT INTERNAL AUDIT MID YEAR REPORT for Financial Year 2018/2019

As a result of my recent year end inspection, I enclose a report of my findings, together with any recommendations for the Council to consider.

In the time allotted it is not possible for me to inspect all Council documents, but a spot check has raised the following issues. I would also remind the Council that it is not in my remit to check the accuracy of the Council accounts.

I trust that the Parish Council have been satisfied with the level of service we have provided and that they will consider appointing Canalbs Ltd to undertake the Independent Internal Audit for the next financial year. Our charge will remain at £42.50 per hour for the next financial year, and, in line with Inland Revenue our mileage rate will stay at 45p per mile.

Yours faithfully

Jacquie Wilson (Mrs)
Director

REPORT AND RECOMMENDATIONS for year end 2018/2019

The Council

All councillors were returned unopposed at the recent election and at the meeting held last night most councillors had correctly completed their Register of Interest Forms and Declaration of Acceptance of Office Forms.

GDPR

All councillors have now opened a dedicated email address to use for all council correspondence, which is advertised on the web site. I have given a copy of a declaration form that should be filled in annually by each councillor.

The Council renewed their appointment of a DPO through CPALC

Accounts and Petty Cash

I understand that the new RBS software package is now operating successfully and includes the auditing of petty cash.

Official Minute Book

The Council are still holding these dating back to 2013. Need to consider archiving issues.

- The officially signed minutes for the meeting held on 20th November 2018 are displaying the word "draft" across them.
- Minute 94/18/19. The padlock bought for the barrier that cost £48 was purchased
 - (a) by a councillor without prior approval of the Council. This, in effect, could be considered as "the councillor taking an individual action or decision on behalf of the Council" which is illegal for a member of a Corporate Body.
 - (b) not purchased through the parish council accounts which would have automatically allowed the Clerk to reclaim VAT.
 - (c) The councillor requesting personal recompense for this item constitutes a "third party purchase" and does not qualify for the clerk to reclaim VAT on this item.
- Minute 109/18/19. When it was resolved to use the quote from Mead Constructions once grant funding etc is in place – the amount of the contract excl/inc/ VAT was not stated. It should also note if there was a restricted starting date for the quoted price on the contract to be valid for.

The Council are considering extending the car park. I would strongly recommend **before** spending any money to begin work on this project that the Clerk gives the facts and proposed business plan to the VAT office and asks for the conditions they impose in order to allow the council to reclaim VAT on all costs involved.

Risk Assessment Policy

This part of the Council document should be reviewed to ensure that all assets of the Council are included within the policy and that an assessment of the risk to each is listed. Some councils use a "high" "medium" and "moderately low" and "low" risk which automatically triggers a written inspection procedure i.e. if a bus shelter was considered a moderately low risk it would be inspected twice a year.

The Risk Management Policy

This part of the document would then dictate how that procedure would be managed. Using the above example it would dictate that this bus shelter would be inspected in (say) May and October each year, it would specify who would be responsible for the inspection, an inspection log sheet would be created for the person to complete, then it would outline the procedure for submitting that log sheet to the Council notifying them of the condition and any need for repair and then would outline the procedure for ensuring any work was undertaken and when completed. These inspection details would then need to be securely filed and kept for 21 years against insurance claims for damage.

Handyman

I understand that the Council has just made a decision to employ a trained handyman to undertake risk management inspections and minor repairs that he is qualified to undertake.

This will certainly resolve the problem of the current inspection regime for the playground equipment which is currently not meeting basic risk management requirements.

Jacquie Wilson (Mrs)
Director