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Geoff Davis

Clerk to South Stoke Parish Council

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Ref: Internal Audit South Stoke Parish Council

15<sup>th</sup> May 2021

Dear Parish Council,

I conducted an internal audit for the Parish Council on 14<sup>th</sup> May 2021. The audit overall was generally satisfactory and compliant with policy and rules. The reformatted asset register in tabular form is much easier to follow than the previous narrative form.

I have the following concerns to raise with the Council.

#### Asset Register

On checking the register, a number of items purchased recently – such as the new parish noticeboards and litter bin – were not recorded. Audit recommendations for land holdings indicate that ownership and acreage is included in the asset register. The council have included a number of land areas in the register, no sizes are given, but these areas are not in council ownership. I **recommend that the asset register is updated for recent acquisitions, and the land section of the register is titled “Amenities for Community Use” to improve clarity.** The council may also wish to assert ownership of the village green.

#### Risk Register

I previously recommended in 2019 and 2020 that the Risk Register be reviewed. I would like to see it arranged in a tabular format, as is the Asset Register. This highlights risks clearly. Also beneficial is a set of rating columns, indicating likelihood and impact of the risk event occurring. Red/Amber/Green ratings are often used instead of numbers. The current narrative Risk Register is dated 2017 so it is seriously overdue for review. I **again recommend that the Risk Register is reviewed and reformatted for 2021/2, as indicated.** I was reluctant to agree this year that risks are evaluated and mitigated, if the Risk Register is not reviewed in 2021/2 I will not be able to agree with this statement next year.

- a) The Chairman's Box mechanism addresses the risk that the parish clerk becomes unable to serve in the role. When checked, the elements of the chairman's box included paper copies of details, backup media, and reference to the parish clerk's executor, who also has paper records with instructions and access information for parish data and services. The paper copies checked had no date of creation or of review. I understand that the parish clerk's executor's copies are similarly lacking, and no mechanism of review of this important

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disaster recovery process exists. I recommend that these records are reviewed cyclically, at least annually, to ensure that the information is current.

- b) The above disaster recovery process is a mitigation for the single point of failure position held by the parish clerk. As long as the information is current it would provide a short term fix. However, experienced parish clerks are in short supply, and not necessarily available locally. I recommend that the Council engage in succession and business continuity planning for the eventuality of the need for a new clerk in the future.

#### Financial Regulations and Standing Orders

Last year I recommended that the Council adopt the NALC Financial Regulations and Standing Orders, although considering the difficult current circumstances, this could reasonably wait for the 2021 Annual Parish Council Meeting. As this time is now upon us, and circumstances have improved, it is clear that the Standing Orders and Financial Regulations, last agreed in 2015, are overdue for revision. The NALC templates offer a standard format which can be customised as appropriate. This is particularly useful if new councillors have served elsewhere, and thus will already have familiarity with the format. **I again recommend that the NALC Financial Regulations and Standing Orders are implemented in 2021/2.**

#### Other Comments

I note that the most recent RFO report includes ring fenced financial contributions for a number of areas. The Ward Councillor Community Empowerment Fund (£500) contribution to the Road Safety scheme should also be indicated here, to improve clarity of the budget position.

As the planning process for village expansion is now underway, I would once again encourage the parish council to be strongly involved in the design and management of the play areas. Some developer designed play areas seem to have such little play benefit that children are not attracted to use them.

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Sarah Richardson  
15 May 2021