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Clerk to South Stoke Parish Council

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Ref: **Internal Audit South Stoke Parish Council 2025-26**

Dear Parish Council

I conducted an internal audit for the Parish Council on 6th May. I was able to sign the Annual Internal Audit Report 2025/26 positively, apart from Items F and K. item F is in regard to Petty Cash. As the Parish Council does not use Petty Cash, the item was marked as Not Covered.

The audit was generally satisfactory and compliant with policy and rules. It appears that the recommendations from last year's Internal Audit have largely been implemented.

I would like to raise the following observations with the Parish Council.

<u>Assertion 10: Digital and Data Compliance</u>
The move to electronic banking has largely been successful. However more emphasis has been put on Digital and Data Compliance which is contained within Assertion 10. Specifically, this year I took time to look whether appropriate governance arrangements are in place.

Whereas progress has been made – introducing new emails for Councillors for instance – there remains areas of concern.

1. The Standing Orders and Financial Regulations are reviewed annually at the Annual Parish Meeting. Changes have been made but attention should be given to redating the documents on the website and also making sure that the rules are followed.
2. An example of this is that the Chairman is not allowed to sign the RFO report under paragraph 2.60 of the Financial Regulations.
3. Part of this process assumes that the person who signs the report has checked the bank account using the electronic sign in processes. It is impossible to audit whether this is happening or whether further training needs to be carried out by the Clerk to ensure that the login process is followed. This was raised in the Internal Audit report last year but there is little evidence that any improvements have taken place.
4. The Website needs to be thoroughly read and updated especially in relation to the Accessibility Statement which, at the time of Audit, pointed to Monkton Combe's website.

5. There is quite a lot of red ink on several documents which needs to be changed to black ink.
6. Indeed, I would recommend that the website is given a good read. It would be appropriate for this to be done by an external person and a modest fee paid for the time taken.
7. The National Guidance suggests that the Asset Register becomes more structured. However, it serves the purpose well. It does need updating though as there were several assets not included on it. Replacement values seem adequate and so the level of insurance is OK.
8. Supporting documents held on the Cloud "Sync" database. The Parish Clerk should be tasked to establish a better system to make referencing the documents much easier and ensure it is followed.
9. The Chairman should have full access to the "Sync" database

CIL

The CIL report appears to be accurate, and Councillors should note that all unallocated funds have now been used.

Clerk

Mr Andy Walker, who has been recruited as assistant Parish Clerk, attended the Internal Audit and made several useful observations. I understand that he will be stepping up to the full Parish Clerk role from the Annual Parish Meeting with Jeff Davis moving to more of a supervisory role with a view to retiring in 12 months time. Mr Walker is working towards his SLCC membership which is to be encouraged. I would hope that Councillors will regularly monitor his progress doing this transition year to offer him encouragement but also to identify additional training should it be necessary.

IT systems and security

The move to a cloud-based system for storing files is a big improvement. It has been a big job getting this sorted out and there are improvements that can be made. It would be sensible for the Chairman to have the login details to the Sync folders.

All other matters were satisfactory, and I have completed the requisite documents.

REDACTED

Patrick Dawson