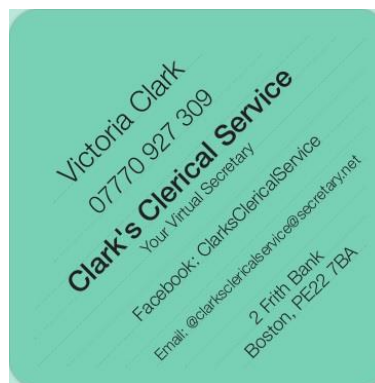


Wednesday, 31 May 2023

Councillor David Sissons
Halton Holegate Parish Council



Dear David

REF: REPORT OF END OF YEAR INTERNAL AUDIT 2022/2023

Thank you for asking me to conduct your end of year Internal Audit (IA). I have followed the guide lines of the Joint Panel on Accountability and Governance (JPAG) 2023 guide and have made several random paper trails and checked the council's website for governance and accuracy.

Please see my recommendations and observations below, a lot of these are for transparency reasons, if you have any questions, please contact me:

1. On the council website, Parish meetings are under council business, these are not council meetings and should be under a separate heading
2. There is only one agenda under Council Meeting agendas on the website for 2023 also the minute link does not work.
Agendas should be published giving 3 clear days and best practice is 5-7 days. A clear day does not include the day the notice is posted, the day of the meeting, Sundays, bank holidays, official mourning days, thanks giving celebration and it is bad practice to include Saturdays.
The minutes or notes (draft minutes) of a meeting must be published within 30 days of the meeting date.
3. On the Council's website there is no information on how to contact the Clerk, address and telephone number and Clerk name to be added also the address and telephone number to be added to the Clerk's emails. I would suggest that if the Clerk or Council do not want a home address published that they find an alternative way, so that residents wishing to write to the council can do so. This information should also be on the Council's notice board/s
4. All policies should have the name of the council at the top of the document, hard copies and on the website also the date the policy was adopted and review date.
5. The council's website has outdated or incorrect information, examples are under Latest News, there is an advert for the clerk vacancy and the elections link is still on there. The council might like to have two councillors checking the website for inaccuracies and either the Clerk or Webmaster can then alter them.
6. The council does not use petty cash so I would advise that the cash is banked and recorded
7. Staff should have a contract of employment, this is available on LALCs website, and should have an annual appraisal when due
8. The External Auditor's report must be published on the council's website also the IAs Chairman's report council be published with it.
9. Agenda items should also show financial payments made or to be approved, this should also be on the minutes after approval. Employees salary is private so this can be grouped with expenses and be called "Staff costs"

Yours sincerely

REDACTED

Mrs Victoria Clark