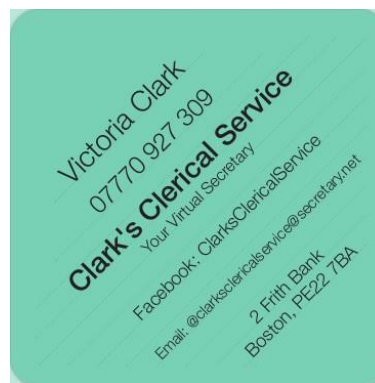


Friday, 19 April 2024

Councillor David Plant
Chairman of Baston Parish Council
Sarah Phillips Clerk to the council
2 Plough Row
Deeping St. Nicholas
Spalding
PE11 3EW



Dear Councillor Plant,

REF: REPORT OF END OF YEAR INTERNAL AUDIT 2023/2024

Thank you for asking me to conduct the council's End of Year Internal Audit (IA)

Your Clerk promptly sent all information required and I have completed several random paper trails. For a new Clerk, Sarah is doing very well and I am sure she will be an asset to the council.

Please see my recommendations and observations below, these are mainly for transparency and governance, of course no-one expects the Clerk or council to act on these all at once.

1. At the Annual Meeting of the Parish Council, the first item on the agenda must be the Election of the Chairman and the signing of the acceptance of office must be recorded, the election of the Vice Chairman (if the council has one) and the signing of the acceptance of office should be the second item, the council can then resolve to close the meeting to hear from the public and/or outside bodies, and reopen for the rest of the council meeting.
2. Under the Local Government Act, the councils cash book/ledger must show a column for S137 expenditure even if no transactions have occurred, unless the council has General Power of Competence [LGA s137](#)
3. As part of the Councils Risk Management, it is good practice for the Chairman to hold a sealed envelope with a list of all passwords and other important information. This should be updated as & when passwords or information is changed and the previous in-tact envelope passed back to the Clerk. This envelope should only be opened in an emergency and with another Member of the council.
4. It is bad practice for members of the council to use their private email addresses for council business, the council should consider adopting council specific emails i.e. cllr.blogs@gmail.com or similar. This could protect a councillor from needing to divulge their private emails should a request under freedom of information be requested.
5. There is 11 Councillor names on the council's website, please delete those that do not apply [Members of the council](#) this also applies to the district website listing who need to be informed [District](#)

Mrs Victoria Clark, Clark's Clerical Service, 2 Frith Bank, Boston, PE22 7BA
Mobile: 07770 927 309 Email: clarksclericalservice@secretary.net
Facebook: @ClarksClericalService

6. For transparency, Members interests should be on the website, this could be linked from the District website [District](#)
7. In line with item N on the AGAR Internal Audit form regarding the 2022/23 information on the councils website, the last accounts published were 2019-2020, the information that needs to be published can be found on page 1 of the AGAR.
8. In line with Item C on the AGAR Internal Audit form regarding the council assessing risks, one of many areas that the council could conform to this, is by having an interim internal audit, to encourage this, my fees work out more cost effective, if a council has 2 IA's in a year, an interim and AGAR end of year. This would not only save the council money (public money) but also if issues are found they can be corrected before the end of year process has to be put in place.
9. The council needs up to date policies that can be added to the website for transparency, you should start with the Standing orders and Financial regulations, up to date versions of these and many more can be downloaded from the LALC website and tailored to the council's needs.
10. The Internal Auditors reports to the Chairman for the Council, should be on the website so for transparency, these should be added.
11. The council must have Terms of Reference for all committees and should have a personnel committee and terms of reference for this committee.
12. The Privacy Statement on the website is out of date, it shows a previous Clerk and was last reviewed on 2021 [Privacy](#)
13. The Accessibility statement of the website was last reviewed in 2020 [Accessibility](#)
14. The council's insurance certificate for transparency could be added to the website
15. The District Council may have been informed however the previous Clerk is still named on their website and there is an error in the email address [Incorrect contact](#)

Please contact me if you have any questions.

Yours sincerely

V Clark

Mrs Victoria Clark

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Mobile: 07770 927 309 Email: clarksclericalservice@secretary.net
Facebook: [@ClarksClericalService](#)