

Report for the Internal Audit Colsterworth Parish Council April 14th, 2019

It is pleasing to see that the established Clerk has now addressed the points raised in previous reports in April 2018 and September 2018.

There is a clear system of accounts based on the Scribe package and the use of that package to give Councillors timely information about progress of spending against planned budget.

A 5% sample of transactions revealed no significant errors.

I make the following comments and recommendations:

Budget Setting: There is now clear evidence of a discussion of budget setting by Council. Therefore, it is surprising that there is no evidence of the budget on the website for parishioners to see e.g. attached to the October 2018 minutes.

Perhaps the criticism extends in that strictly speaking all papers tabled along with the agenda should be published and available.

Risk: Colsterworth is large and busy parish council and a lot now depends on one person i.e. the Clerk. Such is always the case.

The risk is recognised with the work now being done under the BCP plan. This needs to be actively and continuously pursued with Councillors fully involved wherever possible, both through Committees and the use of Councillors allocated specific responsibilities.

Website: This is in the process of migration and there is acknowledgement in the minutes that that the transfer was more involved than initially expected. But the website is the key component of the Transparency agenda and thus there might be a need to prioritise on the remaining work.

Reserves: These seems high; for example, the May 2018 minutes reported allocated reserves of £3000 against bank balances of £64000. An updated Reserves Policy might explain this.

Interest: £41.19 interest was earned on balances usually above £50000. This seems low.

Terry Brown 14/4/19