

**J W Woolliscroft
Carriers Cottage
Copston Magna
Wolvey
Hinckley
LE10 3HE**

**Brinklow Parish Council Internal Audit
1st May 2026**

The internal audit was carried out with The Clerk, Debbie Lloyd in person. A well organised and presented set of accounts and documents were available both on screen and hard copy.

The documents were well organised and easily made available due to the changes made in the last year.

Following my inspection of the accounts, policies and procedures, I noted the following points;

- A budget was drawn up to support the level of precept required for the year, but this should preferably cover a three-year period to allow forward planning. I understand the reticence of the PC to follow this path, but I feel to do so would make their future budgeting simpler.
- When investigating the audit trail for payments made, it must be noted that all were correct and easily followed.
- A health and safety policy is in place and has been reviewed. However, this review was not minuted. This appears to be an administrative error.
- The clerk's appraisal is not minuted and thus the correct salary level is difficult to ascertain. This does not imply the clerk's salary is being paid incorrectly, only that the transparency of the process is not complete.
- An asset register is in place and reviewed. However, the periodical inspection of these assets which is carried out by the lengersmen, is reported to the Council but this is not minuted.
- To strengthen the safety of PC records, I suggest looking at the use of a backup of the files on the PC laptop, updated quarterly, and kept by the Chairman.

- The updating of data protection as require by the latest regulations, is being considered and I urge the clerk to work with WALC towards updating the PC's existing GDPR policy to include the necessary new requirements.

A full set of accounts and records were presented, and the Clerk showed a professional and efficient approach to her role.

Overall, a very satisfactory set of records and accounts, easily studied, were presented.

Please note that I can confirm that I have not undertaken any tasks concerning this Council outside my Internal Audit role, such as processing transactions or being involved in any decision making which would compromise my independence.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Bill Woolliscroft', written over a horizontal line.

Bill Woolliscroft