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Internal Audit Report for Widworthy Parish Council dated 16th June 2025

The internal audit was carried out on the 13th June 2025 examining all pertinent documents after checking the website of the Parish Council.

Internal control objectives A to N were checked alongside other items pertinent to good governance of the council – comments as follows.

- i. Box C a No. No risk assessment policy in place – a draft is being sent to your clerk.
- ii. Box L a No. The required information for a Smaller Authority was incomplete on the website; items over £100 not published; no Publication Scheme in place.
- iii. The budget needs to be resolved to accept, before the precept is set – a separate line in the agenda should be provided for this.
- iv. Your clerk is entitled to the HMRC allowed £6 per week home working allowance.
- v. The recommended minimum hours for a council the size of Widworthy is 4 per week.
- vi. *The Practitioners Guide assertion 10, digital and data compliance, states under email management, that every authority must have a generic email address hosted on an authority owned domain such as .gov.uk or .org.uk. This makes the emails more secure. It is advisable that councillors do not use their personal email addresses for council business. Gmail is not a secure email server and is not recommended for parish councils. Your data is at risk and I would like to see generic email addresses adopted by all councillors.*

These findings are attached to the Internal Audit report and should be published on the council website.

Penny Clapham

Penny Clapham PSLCC
BA (Hons) Community Governance.