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Internal Audit Forum
THE VOICE FOR LOCAL COUNCIL AUDIT

Mrs K. Newton
Parish Clerk
Cronton Parish Council
7, Hampton Drive
Cronton
WA8 5BZ

26 April 2023

Cronton Parish Council Annual Internal Audit 2022- 2023

I am pleased to confirm that I undertook the "Internal Audit" function in relation to the 2022/2023 financial year on 20 April 2023. Acting independently, I have examined the systems of internal controls by undertaking the tests laid down and detailed in the Annual Return. I would thank your Clerk Mrs. Newton who greatly assisted in the conduct of the audit by providing me with all the necessary paperwork and documentation.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

My role as internal auditor is to provide assurance to the Council that the internal control environment is operating soundly.

As the Council's Internal Auditor, I have a duty to complete the internal audit certificate in the Council's Annual Return, which covers the basic financial systems and requires assurances in separate areas.

In undertaking the audit, I checked a cross section of financial transactions in respect of invoicing, VAT and banking procedures. I also checked official VAT reclaims and pension and salary payments. I read all the minutes relating to Council meetings and checked the content of the parish website.

I noted that the Council had undertaken a comprehensive budget setting procedure and had set a precept for 2023/24 at £23,197.72 which was an increase of 1.65% on 2022/23 precept. I also noted that the actual amount of precept was not recorded in the minutes as it had been in previous years.

Recommendation: That the total amount of precept be always stated in the minutes.

I noted that on the website the policy documents relating to Standing Orders and Financial Regulations both indicated an adoption date of 7 September 2020.

Recommendation: As a requirement exists to review both these documents annually the date of the documents on the website should be updated each year.

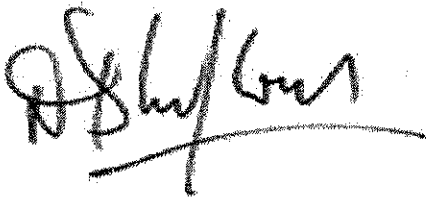
I noted that your new Clerk is aware of my recommendation given in the 2021/22 Internal Audit in respect of grant making procedures and the need to ensure that applicants provide current and sufficient financial information in order for the Council to make informed decisions.

I noted that the handover by the previous Clerk Mrs Osborne to Mrs Newton had been a smooth transfer process.

Overall Conclusion

Based on my examination of your procedures and documentation I am happy to confirm that the Council's documented systems of internal controls are both effective and adequate for the purpose intended. I would ask the Council to consider my two recommendations above which I feel will enhance your procedures. I have signed the Annual Return confirming my satisfaction with your procedures.

Yours faithfully

A handwritten signature in black ink, appearing to read 'D Blanchflower', with a long horizontal flourish underneath.

David Blanchflower JP, MA, FMS

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INVOICE

To undertake the 2022/2023 Internal Audit for Cronton Parish Council on 20 April 2023.

£110

Payment should be made to:

D. Blanchflower

By Cheque or to

Santander

Sort Code: 090131

Account No: 20282801

Member



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