

David Blanchflower
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Yvonne Prescott
Parish Clerk
Cronton Parish Council
7, Hampton Drive
Cronton WA8 5BZ

16 April 2024

Cronton Parish Council Annual Internal Audit 2023- 2024

I am pleased to confirm that I undertook the “Internal Audit” function in relation to the 2023/2024 financial year on 10 April 2024. 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. Prescott who 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 other documentation relating to financial procedures. I read all the minutes relating to Council meetings and checked the content of the parish website.

I noted that the Council did not make direct reference to its budget setting procedures in its minutes. Whilst a precept had been set for the 2024/25 financial year meaningful details of the precept set were not contained within the minutes.

It should be noted that the 2022/23 audit report contained a recommendation that the full precept detail should be contained in Council minutes.

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

It was noted that in each set of Council minutes it indicated that approved accounts would be on the website, I could find no approved accounts on the website.

Recommendation: If the Council minutes state accounts will be on the website the Council should ensure they are placed on the website

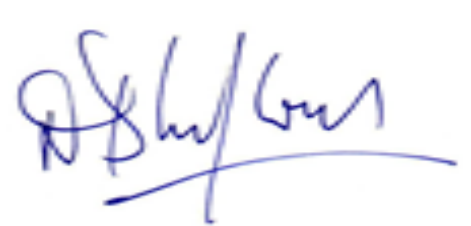
In completing the AGAR Internal Audit Report form document section ***'F' Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.*** I have ticked the column "NOT COVERED" due to the Council not having Petty Cash. In making the return to the external auditor the Council should explain that no Petty Cash system exists hence "NOT COVERED" being ticked.

It was noted that a new Clerk had Been appointed in January 2024 and that handover had not been a smooth transfer in respect of financial reconciliation of accounts. The new Clerk was clearly keen to provide an efficient serve and demonstrated an eagerness to undertake the Clerks role in an efficient manner.

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 blue ink, appearing to read 'D Blanchflower', is enclosed in a thin blue rectangular border.

David Blanchflower JP, MA, FMS

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INVOICE

To undertake the 2023/2024 Internal Audit for Cronton Parish Council on 10 April 2024.

£118

Payment should be made to:

D. Blanchflower

By Cheque or to

Santander

Sort Code: 090131

Account No: 20282801

Member



Internal Audit Forum

THE VOICE FOR LOCAL COUNCIL AUDIT