

Internal Auditor Report 2023-24

Chartridge Parish Council

Buckinghamshire

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May 2024

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Introduction.

An internal audit of Chartridge Parish Council's Governance and Internal Controls was undertaken as part of the audit for 2023-24.

A review of controls and systems including sample testing has been undertaken to ensure compliance and proper management. The process has included sample testing of transactions to help identify risks and weaknesses.

The matters raised in the report are only those that came to attention during the internal audit work, this is based on the information provided and documents reviewed and does not give a guarantee that material errors, loss or fraud does not exist.

Scope of Internal Audit.

The internal controls of Chartridge Parish Council have been reviewed for 2023-24.

The following areas have been covered:

- Bookkeeping.
- Payments.
- Internal Controls.
- Expected income – including proper recording.
- Petty Cash (if applicable).
- Payroll.
- Asset Controls.
- Bank Reconciliations.
- Accounting Statements.
- Trust Funds (if applicable).
- Local Government Spending Powers.
- Policies.
- Minutes.
- Any outstanding audit actions.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
A	Accounting Records	Excel is used for accounting.	None.
B	Financial Regulations	Payments were supported by invoices. VAT column in cashbook is blank. Financial Regs are shown on the council's website.	Check if VAT to be reclaimed for some purchases.
C	Risk Assessments	The council has an adopted risk management policy.	None.
D	Precept	The precept was decided through the budgetary process, approved by full council in January.	None.
D	Budgets	Budget was set in January and reviewed regularly.	None.
D	Reserves	General reserves held.	None.
E	Income Controls	Income was received as expected and accounted for: precept and devolved services receipts.	None.
F	Petty Cash	None.	
G	Payroll	Salary payments are shown and an external company administers payroll.	None.
H	Assets	The asset register is maintained and updated.	None.
I	Bank Reconciliations	Bank reconciliations are prepared regularly on the cashbook.	None.
J	Accounting Statements	Correct accounting basis and agree to cash book.	None.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
K	Exemption	Qualifies for exemption correctly.	None.
L	Website	Correct information available online.	None.
M	Period of public rights	Shown on PC website.	None.
N	Publication requirements	Conclusion of audit, AGAR etc available on PC website.	None.
O	Trust Funds	n/a	None.

Other items.

Local Government Spending Powers.	Decisions are taken properly in public meetings and spending powers are considered responsibility.
Policies.	The Financial Regulations and Standing Orders adopted by the Council are on the local authorities website.
Members pecuniary interests.	Pecuniary interests are not listed on the PC website or shown on Buckinghamshire Council website.
Minutes.	Minutes are available on the Council's website for residents to read.
Annual Meeting.	Annual meeting of the Parish Council is held correctly in May, with council representatives agreed and reports received.
Review of internal audit for last year	No issues noted.
Qualifications from previous year	None.
External audit for last year.	No matters raised.
Year End Process.	All income and expenditure has been correctly accounted with grant income shown.
Financial Statements.	Council balances have been reported correctly.
Annual Review	Forms prepared.
Insurance	Insurance is correctly in place and council has agreed adequate.
Risk Assessments	Risk management policy is in place.

Summary.

Chartridge Parish Council, Buckinghamshire has effective financial controls and an audit trail and good management.

This is based on the internal audit and sample testing.

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