

Internal Auditor's Report for year 2023-24

Kirk Langley Parish Council

Introduction

The audit has been carried out on a sample basis of documents provided by the Clerk, also through information available on the Council's website and from matters raised with the Clerk. During the audit reference has been made to the 'Practitioners' Guide' and an approved Internal Audit Checklist has been used.

Audit

The following governance arrangements were reviewed:

Key governance documents eg Financial Regulations/Standing Orders etc
Transparency
Asset Control
Risk Management
Proper Processes and Practices
Payroll & HR arrangements

Outcome

It was a year during which the Clerkship of the Council changed hands. During the audit a number of queries arose that related to the start of the year prior to the current Clerk's tenure the majority of which were in place. The latter part of the year was fine with dates corresponding exactly etc.

The Council's website is very well structured, easy to follow and the tabular format of the financial documents meant that everything was a simple click away, a pleasure to work with and you are to be commended in the way that you maintain it to keep it informative and relevant.

Work is ongoing on updating the procedures and policies and the Council are clearly willing to put in the time and resources required to bring things up to date for which they should be commended.

Below is a summary of what is the reasoning for my answers on the form;

Section A – Yes

Section B - Yes – although the vat has been recorded there was no reclaim in the year but I understand that this is under way.

Section C – Yes

Section D -No – There was a budget mentioned in the minutes for 23/24 but no figures were available and so no comparisons could be made.

Section E – Yes

Section F – Not applicable

Section G – Yes

Section H – No – The start of year Asset register was out of date and not agreeing to Box 9 and the Clerk may have to re-state these figures pending her re-construction of the list as of 31st March 2024.

Sections I to N Yes – although there were some timing issues on the website these were minor and it was obvious that the information had been published and made available to the public within the timescales.

I would like to record my thanks to the Clerk for her help in carrying out the audit and providing information in a clear and concise manner.

Yours sincerely,

Susan Stack(CiLCA)

24th April 2024