



LIGHTATOUCH

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Clifford Chambers Parish Council - Internal Audit Report 2023 -2024

Explanation to “No” to Control Objective B

- the Parish Council does not maintain an adequate system of internal control including measures designed to prevent and detect fraud and corruption or review its effectiveness. There are insufficient internal controls when making BACS payments and there is no approval process to authorise online payments. The Parish Clerk is making payments under a scheme of delegation that has not been approved by the Parish Council. **(See separate report).**

We will tick “No” to Control Objective B on the Annual Internal Audit Report

Explanation to “No” to Control Objective C

- the Parish Council have not carried out an assessment of the risks or took appropriate steps to manage those risks including the introduction of internal controls during 2023-2024 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2023) is met. **(See separate report)**

We will tick “No” to Control Objective C on the Annual Internal Audit Report.

Explanation of “No” to Control Objective D

- the Parish Clerk does not minute or record it carries out regular budgetary control. No evidence was found in the Minutes that records budget monitoring reports are provided to the Parish Council to assess budget v actual. The Parish Clerk should record in the minutes that the Parish Council have received budget monitoring report and agreed action to taken where necessary to ensure that the Precept is based on up to date and accurate information. **(See separate report)**

We will tick “No” to Control Objective D on the Annual Internal Audit Report.

Explanation of “No” to Control Objective E

- the Parish Council does not have systems in place to ensure all its income is collected. No sales invoices have been raised for the fees from allotments in 2023-2024.

We will tick “No” to Control Objective E on the Annual Internal Audit Report. (See separate report)

June 26, 2024

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Explanation of “No” to Control Objective L

- the Parish Council have not followed the requirements of the Transparency Code regulations 2015.
(See separate report)

We will also tick “No” to Control Objective L on the Annual Internal Audit Report.

We have therefore assessed these test as ‘No’ to Control Objective L

Tim Light FMAAT - Internal Auditor