

CLYMPING PARISH COUNCIL
(Arun District, West Sussex)

INTERNAL AUDIT REPORT

FOR THE YEAR ENDED 31 MARCH 2024

LEGISLATIVE FRAMEWORK

An internal audit of the Parish Council's financial and procedural records for the year 2022/2023 was undertaken during the period 13th April to 18th April 2024.

The audit was undertaken in compliance with the requirements of the Accounts and Audit (England) Regulations 2015, and in accordance with a plan agreed with the Responsible Financial Officer.

Regulation 3 of the Accounts and Audit (England) Regulations 2015 provides that the Parish Council must ensure that it has a sound system of internal control which—

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives; and
- (b) ensures that the financial and operational management of the authority is effective; and
- (c) includes effective arrangements for the management of risk

Regulation 5 of the Accounts and Audit (England) Regulations 2015 provides that the Parish Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and any officer or member of the Parish Council, if required to do so for the purposes of the internal audit shall -

- (a) make available such documents and records; and
- (b) supply such information and explanations.

The objective of the internal audit is to determine whether the accounting arrangements, procedural controls, records, and documentary evidence are adequate to ensure the accurate and timely recording of financial transactions, so as to comply with all relevant legislation and best practice.

SCOPE

The audit included examination of the income and expenditure account for the year of account and review of relevant documentary evidence such as;

- trial balance and nominal ledger,
- bank account transactions,
- payments, in particular supplier invoices and expense claims,
- receipts,
- fixed asset register,
- agendas and minutes of meetings (via website)
- budgets,
- financial regulations,
- website (www.clymping.org.uk)

FINDINGS

- 1) Minute 035/23 (19th March 2024) records a payment to Mulberry & Co for councillor training as £135.00 (including £27.00 VAT) whereas the actual payment was for £162.00 including £27.00 VAT.
- 2) As at 31st March 2024 three cheques totalling £151.88, one drawn in the 2020-2021 year and two drawn in the 2021-2022 year, remained unrepresented. In consultation with the Responsible Financial Officer it was agreed that the cheques be written back in the accounts prepared for the 2023-2024 year.
- 3) The Council had followed correct procedures for the authorising of supplier invoices and other liabilities for payment and complied with its own Financial Regulations.
- 4) An annual budget had been prepared and approved by the Council to support the precept requested, and a variance analysis undertaken and reported.
- 5) The Council had reviewed its Financial Regulations, Standing Orders and risk assessments during the year of account.
- 6) The Finance section of the Council's website states; *Assets – The Council has no land or building Assets but does own 4 noticeboards, 3 village gateway signs, 1 Fingerpost that was taken over from County and 1 Radar speed gun (estimated value of £17829). Assets are recorded in the 2023-2024 accounts as totalling £21,829 following the purchase of two defibrillators during the year of account.*

SUMMARY AND OPINION

In connection with my examination, and having regard to the items reported herewith, no matter has come to my attention that gives me reasonable cause to believe in any material respect that the regulatory requirements have not been complied with.

The accounting arrangements, procedural controls, records and documentary evidence are considered to be satisfactory, and accurately record the Council's financial position.

Signed:



Rodney Cooper

Date: 20th April 2024