

# Internal Audit Report

## Claygate Parish Council Accounts for year ended 31 March 2024

Report Status	Final
Report Date	April 2024
Financial Year	2023/24
Prepared by	Simon White Internal Audit
Issued to	Donna Holt Chair of CPC

for the financial year ended 31 March 2024.

The audit was carried out in accordance with the agreed terms of engagement was undertaken in order to fulfil the Parish Council's requirement to ensure it has a sound system of internal control (Regulation 3 - Accounts and Audit Regulation 2015).

The audit was undertaken based on an assessment of risk and included a selective assessment of compliance with the relevant procedures and controls in operation and, where necessary, obtained appropriate evidence from the authority.

The scope covered relevant procedures and controls in key control areas:

- Financial stewardship
- Accountability
- Financial Regulations and Standing Orders
- Other financial matters

The Internal Audit review was satisfactory and the financial records of Claygate Parish Council for 2023/24 were found to be in good order and reasonably maintained.

The Parish Council has experienced staffing difficulties in the year and has relied on locum staff to deliver interim capacity for the role of the Clerk. This resulted in an overspend against the staffing budget, although an underspend is reported on other staffing costs.

In addition, this has placed additional responsibility on the Chair of the Parish Council who has prepared the accounts. Internal Audit has liaised throughout the review with the Chair of the Parish Council.

All records required for the Internal Audit review were readily available and provided promptly to Internal Audit throughout this time by the Chair of the Parish Council. During the audit a minor finding was identified that was readily addressed, below.

The results of the 2023 External Audit were not published on the website. It is a publication requirement that the authority publishes the Notice of Conclusion of Audit and External Audit Report and Certificate by 30 September each year. This was raised with the Chair of the Parish Council who will ensure the documents are published.

No significant issues or matters of concern arose from the Internal Audit review. Controls are satisfactory in the key control areas. No management actions are raised in this report.

<b>Reasonable</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
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## Acknowledgement

Internal Audit wish to express thanks for the help and assistance from Donna H Chair of Claygate Parish Council, and especially for her efficiency during the course of the audit review.

## Audit Opinions and Definitions

<b>Opinion</b>	<b>Definition</b>
<b>Substantial Assurance</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable Assurance</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited Assurance</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.