



Internal Audit Report.

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

Council:	Corringham Parish Council
Internal Auditor:	Carl Thomas
Year Ending:	31/03/2023
Date of Report	20 th April 2023

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

I have completed a thorough audit of Corringham Parish Council primarily limited to systems and procedures and financial balancing. I have not undertaken an indepth audit of the accounts but would be happy to do so if required.

From what I have seen I do not consider that such an audit is necessary.

PREVIOUS AUDIT

I have not seen the recommendations of the 2022/23 audit and unable to comment as to whether any of the recommendations have been undertaken.

GOVERNANCE

Appropriate policies are in place and it was noted that following the internal audit the Complaints Policy and Publication Scheme Policy have been adopted.

TRANSPARENCY

All requirements are met.

ACCOUNTING

Simple, clear spreadsheet used for accounting showing income and payments and a snapshot seen payments cross referenced to payments. Easy to understand.

Internal Control control was improved through the year with the adoption of an Internal Control Policy through the year.

A claim for VAT had not been made and appropriate guidance was offered. I understand that a claim has now been submitted.

Advice was given in terms of amendments to the financial Regulations for handling of cash.

Recommendations:-

- *Financial regulations to be updated to reflect handling of cash.*

DUE PROCESS

Agenda's correct and available.

Minutes correct and available.

List of Members Interests available.

Fixed assets have been reviewed.

RISK MANAGEMENT

No unusual activity identified within the minutes.

Insurance has been reviewed and appropriate.

Internal control was improved through the year with the introduction of a policy.

Bank balances are reported to meetings.

Section 137 payments have been made and reported correctly.

The Clerk operates a backup system for files which is appropriate.

BUDGET

Appropriate budget process completed in setting the precept.

Reserves adequate.

PAYROLL

This is managed by an external provider. No areas of concern.

ASSET CONTROL

Asset register has been reviewed.

BANK RECONCILIATIONS

Within the accounting records there appears to be appropriate bank reconciliation although this has not been cross referenced to a bank statement. Bank reconciliations provided at each meeting.

YEAR END PROCEDURES

No areas of concern.

Annual return correctly signed and submitted in previous year.

Notice of Public Rights correctly recorded.

SUMMARY

The Council is well governed and where recommendations were made at the interim audit those recommendations have been implemented.

As such the only recommendation I would make is to review the Financial Regulations particularly with regards to the handling of cash.

I would also like to thank the acting clerk, Cllr Diane Semley, for her co-operation in conducting this audit.

Carl Thomas

20th April 2023