

Moderamen Auditing

Internal Audit Report 2022/23



Summary:

I have been the Charltons Internal Auditor since April 2019, there has not been a lot of change in the processes of the council during this time and there has been very little that I have been able to identify over the years that could be improved.

I have examined the accounts, minutes and supporting paperwork for the Charltons Parish Council year ending 31 March 2023. The Council's internal controls, governance, and accounting are to a high standard.

Folders and the paperwork are easy to navigate. The website is clear and up to date. The Council is operating to a good standard and has achieved another clean Internal Audit. I have made a few recommendations.

AGAR Box:	Yes / No:	
A	YES	Comments:
B	YES	Comments:
C	YES	Comments:
D	YES	Comments:
E	YES	Comments:
F	N/A	Comments: The Council does not operate a petty cash system.
G	YES	Comments:
H	YES	Comments:
I	YES	Comments: See recommendation.
J	YES	Comments:
K	YES	Comments:
L	YES	Comments:
M	YES	Comments:

Moderamen Auditing

N	YES	Comments:
0	N/A	Comments:

Further comments and recommendations not affecting the AGAR checks:

Bank Reconciliation:

This report is used to reconcile the difference between the bank accounts statement and the budget spend information. The format could be updated to show the two amounts and how they are reconciled.

Payments List:

All payments should be given an identification number on the payments list / agenda / minutes to assist traceability.

Invoices:

There should be signed by the two members signing the cheques to demonstrate they have been seen and checked.

Policy Documents:

These should have the adoption date on the front cover and the date that are due to be reviewed by.

 Simon Pritchard PSLCC
 Moderamen Auditing
 IAF Member
 councilaudit@outlook.com
 24/04/2023