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Internal Audit Report for Ideford Parish Council dated 4th May 2023

The internal audit was carried out on the 3rd May 2023 in situ examining all pertinent documents and checking the website of Parish Council.

Internal control objectives A to N were checked alongside other items pertinent to good governance of the council – comments as follows.

- 1) Noted that all councillors still use personal email addresses for Council business. This is not recommended as if there were to be a freedom of information request or a subject access request, the requestor has the right to trawl the personal emails if used on Council business. I recommend this Council set up council email addresses for all councillors.
- 2) Your clerk should only be an administrator for the Council's finances. She should not be putting the payments onto the bank for transfer purposes and then authorising the same payments. This is a financial risk leaving both the Council and the Clerk open to accusations of fraud and theft. The clerk should put the payments to the bank, and two councillors should then access the internet banking portal to authorise these payments. This should be put into effect immediately.
- 3) The reserves held by this Council seem high, with no apparent reason put forward, although noted that the precept has not been increased for the 2023/24 year. However, there should be a reason as to why these monies are being held in reserve. This reason should be on page 2 of the explanation of variances sheet and will be looked for by an internal auditor appointed for the 2023/24 year.

These findings are attached to the Internal Auditor report as a part of the AGAR to be published onto Council's website.

Penny Clapham PSLCC
BA (Hons) Community Governance.