

St Allen Parish Council Internal Audit Report For the year ended 31 March 2023

Carried out by David Wright FMAAT on 02 May 2023

Audit Approach

According to Appendix 9 of the Governance and Accountability for Local Councils guidance it is for the council to determine the scope and coverage of the work to be carried out by internal audit. As the council has not provided an audit program I have used the approach suggested by Appendix 9 of the said guidance.

It is recommended that the council adopt the approach suggested by Appendix 9 for future years and consider adding specific areas that they wish to be tested in depth on a rolling basis, such as risk assessment, financial controls etc.

Audit Report

The 2022/23 records are maintained using software and are to a high standard with a good paper trail. The bank accounts are reconciled on a regular basis. Payroll software is used to record the clerk's salary and this is best practice.

David Wright FMAAT