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## **Internal Auditor's Report to the Members of the Burlescombe Parish Council**

I have carried out the internal audit for 2023/24 in accordance with what I have considered to be this authority's needs and planned coverage. This includes reviewing the governance of the Council as well as checking the accounts. On the basis of the findings in the areas examined, most control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

I confirm that internal control F is not covered as the council does not operate a petty cash system.

However internal controls L, M and N are not currently adequately met.

There are no further matters that I feel need to be brought to the Parish Council's attention. I have however made a number of observations and recommendations on procedural aspects of control and security that the Council may wish to consider.

The AGAR Internal Audit Report has been signed accordingly.



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03 June 2024

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### Observations and recommendations

1. There seems to have been a difference on the brought forward balances of £20 when comparing the cash book to what was shown on the current and savings bank statements. This may have been a timing difference regarding a previous year's payments. Boxes 7 and 8 within the Section 2 Accounting Statements should agree.
2. Although the cash book showed the cost of DALC fee paid out of the precept, the Precept value on the accounting statement was not increased to reflect it.
3. On the accounting statement the total for other payments did not fully reflect the items in the cash book. In order to ensure that the balances carried forward to 2024/25 equal actual bank balances I would recommend that the "other payments" are correctly restated and increased by £20:

1	Balances brought forward	7703
2	Precept	13628
3	Other receipts	73
4	Staff costs	- 4721
5	Loan	0
6	All other payments	- 8433
7	Balances carried forward	8250

4. No bank reconciliations appeared to have been prepared for the quarterly council meetings. It is recommended that bank reconciliations are presented to each meeting and reviewed and signed off by a member of the council checking the cash book balances to the bank statement balances.
5. It is recommended that the council consider moving from a manual cash book to a digital system such as Scribe which is custom made for parish and town councils.
6. It would be informative to Councillors to see periodic receipts and payments accounts.
7. It has not been possible to review the council website, which appears to have been discontinued, although it had been invoiced and paid in advance up to 31 March 2025. The costs incurred for the development of this website and ongoing maintenance appear to be high within the context of the overall precept/budget. It is recommended that an appropriate hosting arrangement at reasonable cost is identified.
8. I note that VAT recoverable for 2023/24 has not yet been claimed.
9. Reviews of standing orders, reserves policy and risk register need to be undertaken periodically, based on the NALC templates.
10. Council Minutes should record those present.