

Internal Audit Report to Whittlesey Town Council

Financial year 2023/2024

1 INTRODUCTION AND OBJECTIVE OF AUDIT

I was appointed as the Independent Internal Auditor for the year 2023/2024 and checking the guidelines of the Audit Commission have agreed the approach for the audit work required to satisfy the Audit Regulations. The work on the Audit was undertaken in September 2023 and from 28th April 2024 to 15th May 2024

2. SCOPE OF AUDIT

2.1 The Council has prepared the Accounts in accordance with the financial regulations and with the appropriate bank reconciliation statement and supporting notes.

2.2 The annual return requires the Independent Internal Auditor to provide certification on ten key control objectives as follows.

- Appropriate books of account have been properly kept throughout the year.
- Financial Regulations have been met with proper control procedures in place relative to payments and VAT accounting.
- Due consideration has been given to way in which the Council approach risk management and the arrangements to manage the process.
- Budgetary Control procedures are robust; monitored on a regular basis and properly reported to the Council. The annual budgetary control process is correctly based.
- Income is monitored in line with the budget proposals. Banking is made promptly.
- Petty cash accounting was not covered.
- Payroll accounting correctly applied, and salaries paid in accordance with agreed scales.
- Asset and investment registers complete and regularly updated.
- Cash and bank reconciled on a regular and correct basis.
- Year end accounting on the correct basis, with adequate audit trails to support the figures in the Annual Return.

2.3 A systems-based audit programme of the authority has been adopted in line with the guidance set out in the draft practitioner's guide.

I was able to devise a suitable programme to enable to test the key controls to form an opinion on the Councils compliance with the key controls.

3. CONCLUSION

3.1

I have tested the key control areas to assess compliance with relevant procedures and controls to be in operation during the financial year. In respect of these, I am satisfied that in all significant respects the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council, subject to any specific matters set out below.

3.2

Under the Transparency Code of 2015 all councils with an annual turnover of £200k are to publish certain information on their website and from 23 September 2020 they must comply with the International Standard WCAG2.1AA.

I note that the Council discussed the web site as it was suggested that it was not compliant with Government legislation. The Council should address this issue.

3.3

Some minor issues were discussed regarding the Fixed Assets and Long-Term Investments which the Clerk will address.

3.4

Suggestions as to details to be included in minutes to make them more transparent was discussed with the Clerk.

I would like to thank the Clerk for her standard of presentation of records and the clarity of explanations given.



Russell Wright
Independent Internal Auditor

15th May 2024