

Penny Clapham BA (Hons) PSLCC
Clerk/RFO to Bampton Town Council & Colebrooke Parish Council
Penton Chapel
Christow
Exeter EX6 7NP

Pennyclapham35@gmail.com

Internal Audit Report for Marldon Parish Council dated 21st August 2022

The internal audit was carried out on the 18th August 2022 in situ examining all pertinent documents and checking the website of Marldon Parish Council.

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

- A. Appropriate accounting methods on a receipts and payments method was not carried out correctly with numerous accounting errors identified necessitating corrections.
 - B. Those payments checked were supported by invoices and there was an audit trail.
 - C. No internal control statement or financial risk assessment in place; it is doubtful if the authority correctly assessed its financial risks in the year 2021/2022.
 - D. No progress against budget had been applied and the reserves were inadequate and not properly monitored against the budget.
 - E. Income was not properly recorded in the accounts – no receipts and difficult to track.
 - F. No petty cash is used.
 - G. Assumption that salary was correct as compiled by South Hams District Council. No pay slips available so difficult to assess whether PAYE and NI have been correctly paid to HMRC.
 - H. No asset register in place with values.
 - I. No periodic bank reconciliations carried out during the year.
 - J. See A above.
 - K. Not applicable
 - L. Not applicable
- M & N The authority did not comply with publication requirements nor for the exercise of public rights. The authority appealed against the external auditors report for 2020/2021, this appeal was dismissed. The authority still did not publish this report nor the conclusion of audit onto the website.

These findings are attached to the Internal Auditor report as a part of the AGAR to be submitted to the external auditor. I am aware there is a new clerk in place and that governance of this smaller authority has already been improved.

Penny Clapham

Penny Clapham PSLCC
BA (Hons) Community Governance.