

INTERNAL AUDITOR'S REPORT TO HAMSEY PARISH COUNCIL for 2023/24

1. I have carried out my Internal Audit function in accordance with the Local Councils' Governance and Accountability Guidance. This has included making test checks on the Council's financial transactions and evaluating whether or not the Council's system of internal financial control is adequate for the purpose intended and effective. It has also included a review of how various risks facing the Council are being dealt with. My visit to inspect the physical records was made on 14th May 2024. Much of the work was completed in my home office on 11th May 2024.

2. I would like to thank the clerk, Marie Owen, for the help and co-operation she has given me for my Internal Audit work for 2023/24; the information and explanations that she supplied have assisted me in drawing my audit conclusions.

3. The work that I have undertaken has included making test checks on each of the fifteen objectives of internal control, apart from the following area:-

 F. Petty cash. The Council does not maintain a petty cash.

I have sought explanations and clarifications on the various procedures carried out by the Council, including an examination of the minutes to identify some of the key issues currently faced by the council. I am satisfied that the issues that I identified are being dealt with in a professional way by the clerk.

4. During the course of my work, no matter has arisen which I would need to draw to the attention of the Members of the Council.

5. I can report to the Council that the internal control objectives have been met in all significant respects. I can also report that the clerk has maintained the accounting software and the underlying supporting documentation in very good order and that the records are up to date.