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#### Internal Audit Report for Sourton Parish Council

The audit was carried out from emailed information and documents supplied regarding receipts and payments, completed with a video conference call.

Internal control objectives A to J from the form sent by PKF Littlejohn were correctly completed, as well as other matters listed on the check list provided.

Just a few notes:

- The word 'resolved' should be used on the minutes for anything to do with finance.
- To agree the budget and the precept in any year, should be two separate agenda items, and do not have to be agreed at the same meeting, provided the budget is always agreed first as this dictates the precept.
- Suggest that items currently coming under 'matters arising' should have their own agenda number so that discussion and agreement (if required) can be made.
- Councillor reports and the Clerk's report should always have (for information only) on the agenda. Any matters brought up under these headings cannot lawfully have decisions made.
- Part 2 on every agenda carries an item "to agree actions and associated expenditure". This is not an agenda item in itself so should be discontinued. The wording however can be put quite legitimately with any other agenda item that is explanatory.
- On checking the website it was noted the Standing Orders were out of date.

I commend your Clerk, Angela Braidwood, for her prompt actions in creating an Internal Control Statement, a financial risk assessment, and removing from the website the out of date Standing Orders whilst she works on their replacement. Extremely quick and efficient work.

*Penny Clapham PSLCC*