

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 Thorverton Parish Council dated 8th May 2023

The internal audit was carried out on the 2nd May 2023 in situ examining all pertinent documents and checking the website of Thorverton Parish Council.

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

- 1) Noted that all councillors still use personal email addresses for Council business. This is not recommended as if there were to be a freedom of information request or a subject access request, the requestor has the right to trawl the personal emails if used on Council business. I recommend this Council set up council email addresses for all councillors.
- 2) Your Clerk does not as yet have a signed contract of employment. This should have been in place within one month of his starting date. Please expedite.
- 3) Council's Financial Regulations state that the Clerk signs cheques. I have suggested that this is removed and the Regulations be updated. The Clerk should never sign any payments whether cheques or internet bank amounts as this is considered a financial risk by the Council.
- 4) Internal control objective 'M' the period of public rights and objective 'N' to comply with the publication requirements for the 2020/2021 AGAR were ticked 'no' because of the absence of a clerk for 6 months of the year 2021/2022.

These findings are attached to the Internal Auditor report as a part of the AGAR to be submitted to the external auditor.

Penny Clapham

Penny Clapham PSLCC
BA (Hons) Community Governance.