



LANDFORD PARISH COUNCIL – INTERIM INTERNAL AUDIT REPORT

Report to Full Council – 13 December 2023

1. Report Summary

1.1. The Council's internal auditors, Mulberry & Co, have completed their interim audit review of the Council's systems and internal procedures, in accordance with Accounts & Audit Regulations 2015.

1.2 The scope of the interim audit covered:

- Books of Account
- Financial Regulations, Governance and Payments
- Risk Management and Insurance
- Budget, Precept and Reserves
- Income
- Payroll
- Assets and Investments
- Bank and Cash
- Year End Accounts
- Publication of Information
- Exercise of Public Rights – Inspection of Accounts
- Publication Requirements

2. Internal Audit Report and Conclusion

2.1. The Internal Auditor's opinion is that "the systems and internal procedures at Landford Parish Council are fit for purpose and more importantly followed by Councillors".

2.2 The Auditor further noted that "Councillors and Clerk appear to be informed and council taking measured decisions.....the council takes governance, policies and procedures seriously.....systems and procedures you have in place are fit for purpose and for a council of this size a model of good practice".

3. Internal Audit Findings

3.1 The Report details four findings and recommendations, which the auditor notes as recommendations to change which are not indicative of any significant failings, but "rather are pointers to improving upon an already well-ordered system".

3.2 The findings are detailed on page 15 of the Report.

3. Recommendation

3.1. It is recommended that Full Council:

- Note the Internal Auditor Interim Report;
- Provide comments to each of the four audit findings and recommendations, as follows:
 - Agendas – Noted, and to be actioned with immediate effect
 - Risk – To be actioned by 31.03.24
 - Bank – Noted, and already actioned
 - Transparency – To be actioned by 30.04.24