

Penny Clapham PSLCC  
Clerk/RFO to Bampton Town Council, Kenn & Colebrooke Parish Council  
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22<sup>nd</sup> April 2020

Internal Audit Report for Lydford Parish Council

The audit was carried out from emailed information, with a virtual meeting with John Bright, Clerk/RFO on 17<sup>th</sup> April 2020 to clarify receipts and payments made.

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

I would like to commend John for his excellent work on the internal audit review, particularly the end of year bank reconciliation.

Just a few notes:

- The word 'resolved' should be used on the minutes with anything to do with finances in particular.
- To agree the budget and the precept for any year, should be two separate agenda items and do not have to be agreed at the same meeting.
- On the current budget, salary and payments for tax are listed separately – they should be one and suggest the word 'employment' is used.
- To not use S137 monies for subscriptions such as to CPRE; they have their own law, LGA 1972, s143.
- The privacy policy should be on the website as well as the privacy notice.
- Public discussion time is part of the agenda for the meeting and subject to rules as laid out in your own Standing Orders.
- Suggest that items currently coming under 'matters arising' should have their own agenda numbers so that discussion and agreement (if required) can be made.
- Councillors registers of interest should be on the website.

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