Internal Control Audit.

I visited the Town Council offices together with Cllr P. Caufield on the 1st December 2022 to carry out the internal control audit.

We interviewed the Town Clerk and the book keeper Wendy Ogilvie.

We used the Annual Governance and Accountability return proforma as the basis for our audit.

All the headings on the Pro forma are being met or complied with by the Town Council.

We were pleased to note that all but one of the recommendations made in last year's audit have been carried out.

There are two significant areas to highlight from this year's audit:

a) Mrs Ogilvie is currently introducing a system of monthly accrual. This means that sums received annually or quarterly by the council are attributed over the year. This gives a more accurate financial view and is in line with good practice in accounting.
b) There is no longer a "cash" petty cash float. The introduction of the Clerks account has provided the council with a transparent and auditable alternative where payments are made via debit card.

There is still one area which has yet to be addressed from last year's report and we believe should be brought forward again to this year:

Recommendation:

> "There is a need for further training for Councillors on financial management in Town Councils, so that they can challenge and support the relevant staff in their functions more effectively."
> This recommendation that was made by Cllr Fincken two years ago, has still to be actioned. We suggest that after the new council is elected in May, training specific to council finance is sought for councillors.

Cllr Garry Warren
1st December 2022