Internal Control Audit.

I visited the Town Council offices on 30th November 2023 with Councillor McCoyd.

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

The Annual Governance and Accountability guidelines were used as the basis for our audit.

It was noted that the internal audit is an audit of processes.

All of the guidelines are being met or complied with by the Town Council.

Councillors will be aware that the new accounting software, "Rialtos" is now operational, and both the Town Clerk and Mrs Ogilvie have received training in its use. Council should note that the guidelines suggest continuation training is essential for "Those with direct responsibility for money". Therefore, we suggest that the council makes provision for further training to be sought for both the Town Clerk and Mrs Ogilvie. This also ties in with recommendation 3 below.

Recommendations:

1. That MI permit is contacted to provide monthly statements. At present payments are made at irregular intervals making it hard to keep track of what is owed to the council. There is no suggestion that we are not paid all we are due, just that a more straightforward statement would assist in book keeping.
2. A monthly balance sheet is produced including income and expenditure.
3. That council seek continuation training for the Town Clerk and Mrs Ogilvie and also, as mentioned in previous audits, training specific to council finances for councillors.

Cllr Garry Warren
5th February 2024