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Internal Audit Report for Tedburn St. Mary Parish Council dated 3rd May 2025

The internal audit was carried out on the 24th April 2025 examining all pertinent documents after checking the website of the Parish Council.

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

- i. Council should check and renew its risk assessments annually.
- ii. It could be helpful if Council put a Reserves Policy in place.
- iii. Check and minute comparisons between receipts, payments and the budget at least quarterly.
- iv. Helpful to do a bank reconciliation monthly and record in the minutes
- v. Please minute the dates of the public rights to inspect the accounts as well as the external auditors report and the date this was received.
- vi. Now that your Clerk is qualified with CiLCA, Council should adopt the General Power of Competence provided two-thirds of councillors were elected in 2023.
- vii. Your Clerk is on SCP13 salary which is the bottom of the scale 13-17. Provided her annual appraisals are done and are satisfactory, then she should go up a scale annually.
- viii. Note that Council's quorum is 4.

These findings are attached to the Internal Audit report and should be published on the council website.

Penny Clapham

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BA (Hons) Community Governance.