

To Westcott Parish Council Chairman and Councillors

Westcott Parish Council - Internal Auditor Report 2023/2024

I have completed the internal audit of Westcott Parish Council financial statements for the year ended 31 March 2024.

The records reviewed were in good order and the cashbook was well presented. As the audit was carried out via email a smaller sample of verification work was undertaken than normal. The situation of the precept overpayment by Buckinghamshire Council has been explained by the Clerk.

An observations /actions report is attached which requires to be considered at a Parish Council meeting. It is not obvious from the minutes that the 2022/23 Internal Audit Report was considered by the Parish Council.

Item M is showing as No as there is no evidence that the period of Exercise of Public Rights for residents was displayed at the specified time either on the website or noticeboards.

As required any items indicated as "Not Covered" must be explained.

Internal Control Objective 'F' has been ticked as "Not Covered" as the parish council does not operate a petty cash system and there were no cash transactions.

Internal Control Objective 'O' has been ticked as "Not Applicable" as it is my understanding that the parish council does not act as Trustee.



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A.G.Skeggs Cipfa / Cilca

Auditor

10th November 2024