



G M Wilson

WALTON PARISH COUNCIL

REPORT BY THE INTERNAL AUDITOR

I confirm that an Internal Audit for the period ending 31st MARCH 2024 has been undertaken and concludes that the Clerk / Responsible Financial Officer has maintained a high standard of record keeping, which simplified the audit process. The Council's control systems are efficient and give an appropriate level of confidence that the financial statements and reports reflect a true and accurate account of the Council's finance and governance records. It also follows that the Council is fully compliant with the Account and Audit Regulations and that there are no matters to bring to the attention of the Council.

1 Bookkeeping

The Council operates Receipts and Payments Accounts. The Cashbook is maintained and up to date > there were no arithmetical errors and there is a clear audit trail and a checking system for data input into the computerised records.

2 Standing Orders/Financial Regulations. Responsible Financial Officer

The Council has reviewed and adopted Standing Orders and Financial Regulations and complied with its duty to appoint a Responsible Financial Officer with a contract of employment.

3 Risk Management

The Council reviews, approves and adopts a Risk Management Policy Annually.

4 Internal Financial Controls

There is clear evidence by checks, dates and signatures on relevant documents that the Council is in control of public monies.

5 Register of Interest

Members have duly completed the Register of interests and fulfilled the obligation to update the details annually

6 Cash Reserves

It is a requirement of internal audit to express a view on the adequacy of reserves, this was found to be so.

7 Payroll Controls

PAYE/NIC records are now undertaken externally and are properly operated and up to date.

8 Asset Control

There exists a register of all material assets in control of the Council which is up to date and reviewed annually.

9 Bank Reconciliation and Year end Accounts

Bank statements are reconciled to financial records on receipt of monthly bank statements and the accounts are prepared on a Receipts and Payments basis.

14/4/2025