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Internal Audit Report for Cheriton Bishop Parish Council dated 2<sup>nd</sup> May 2024

The internal audit was carried out on the 30<sup>th</sup> April 2024 examining all pertinent documents after checking the website of Parish Council.

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

- 1) There are policies on the website that require updating, such as Risk Assessments and Standing Orders.
- 2) Due to the type of bank Council is using, it would appear that the Clerk can not only put payments up on internet banking but is used to authorise these payments. This is not good practice and leaves both the Council and the Clerk at risk.
- 3) It was not possible to check all the bank statements for the year as the bank has not provided them.
- 4) The home working allowance should not be included in the Clerk's salary. HMRC allow £6 per week to cover home working without it being taxed.
- 5) Councillor vacancies. There is a legal requirement to fill councillor vacancies and all efforts must be made to do so. Local Elections (Parishes and Communities) (England and Wales) Rules 2006, S1 2006/3305, r4(5).

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

*Penny Clapham*

Penny Clapham PSLCC  
BA (Hons) Community Governance.