Cramlington Town Council
Internal Auditor's Report for 2023-24

Background
The Accounts and Audit regulations 2015 require the Town Council, to conduct an annual review of the effectiveness of the system of internal control. The Council is required to maintain an adequate and effective system of internal audit of their accounting records and control systems. The audit should include reviewing the effectiveness of the Council's risk management and governance process. The Audit has followed the recommended procedure as detailed by the Joint Panel on Accountability and Governance (JPAG) 2023.

Review Work Undertaken
The following review work has been based on the financial transactions for the period April to the October 2023. During my audit work I have met with the Deputy Town Clerk and the Admin and Finance Officer throughout the year, and I have had discussions with the Finance Manager. I thank these officers for the help they provided in response to my queries for information to complete the audit.

Minutes - An examination of the minutes of all committee meetings held since January 2023 to date, to note any issues to be followed up.

Allotments – I reviewed and verified a sample of the contracts of tenancy and matched income receipts to the same sample. I am satisfied that the Council's procedures are being followed and ensure that the allotment rents are paid on time and are being accounted for correctly.

Examination of Transactions – I have reviewed and verified a sample of the transactions and I am satisfied that invoices are authorised and paid in accordance with the Council's procedures and meet good accounting practice.

Financial System – I have confirmed the accuracy of the Council's financial system for monitoring the financial transactions and reporting the performance of actual income and expenditure compared to budget.

Council's Play Areas – I have reviewed the procedures for the play areas and have satisfied myself that the appropriate arrangements are in place for the monitoring of the play areas, and these reviews are undertaken on a regular basis and are carried out by an appropriately trained officer of the Council. In addition, the Council pays for an annual external review.

Payroll – I have reviewed a sample of personnel records to ensure the correct levels of salary were paid by Northumberland County Council and recharged to the Council.

Conclusion
There are no other matters that require to be drawn to the attention of the Town Council.

Michael Munro
Internal Auditor
12 February 2024.