

**Report to:** Belmont Parish Council  
**Date:** 27th April 2023  
**Report of:** Gordon Fletcher, Internal Auditor  
**Subject:** Internal Audit Plan for 2023/2024

**1 Purpose of the Report**

- 1.1. The purpose of the report is to advise Parish Council members of the Internal Audit Plan of work for 2023/24.

**2. Consultation**

- 2.1. In preparing this report I have consulted with the Clerk to the Parish Council.

**3. Background**

- 3.1 It was agreed that the Internal Auditor would produce this report to the Parish Council on an agreed plan of work for 2023/24. An explanation of how the plan was formulated is given below to enable members to discuss any possible issues.

**4. Position Statement and Option Appraisal.**

- 4.1 In order for the Internal Auditor to ensure that the Parish Council's internal controls are effective, an Audit Plan is proposed as the most effective way to carry a review of the Council's internal controls to be carried out in accordance with the CIPFA Code of Practice.

- 4.2. The areas shown below have been determined from the latest Internal and External audit reports and any requirements and perceived risks for the coming year of the Parish Council

- 4.3. The main purpose of the Internal Audit Plan is to ensure the following:

- the main areas of the Council, are audited every year in accordance regarding the Annual Governance and Accountability Return.
- that audit work is in accordance with the Council's aims and objectives.
- Give further assurances on specific Council's activities during the year.

- 4.4. Therefore, unless Members have any other areas they wish me to examine in detail, then during the year (around November) it is intended to review:

- Budgetary control
- Creditors payments
- Confirmation that exercise of public rights has been properly completed.

An interim report will be produced and submitted to the Members for their comment and agreement.

- 4.5. A full annual audit would be carried out at the year end and report produced.

**5. Conclusion**

- 5.1. The planning process used, ensured that the Internal Auditor is able to meet the requirements placed upon it and also provide a valuable service to the members and officers of the council to give assurance on its activities.

**3. Recommendation**

- 6.1. Members are asked to comment on the information contained within the report, and to approve the Internal Audit Annual Plan for 2023/2024.



Gordon Fletcher,  
Internal Auditor for the Council