

**OLD SOMERBY PARISH COUNCIL  
INTERMEDIATE INTERNAL AUDIT INSPECTION  
BY NICK CRAFT INTERNAL AUDITOR.**

On the 23 October, 2023 I undertook a review of the accounting systems, controls, risk management, governance processes and financial practices of Old Somerby Parish Council. I found them to be sound, safe and reliable.

I noted that the transfer of the bank account from HSBC to Lloyds had been undertaken and was operational. This process was undertaken to save on bank charges.

I noted that the practice continued for the Lead Councillor Finance, Councillor Peter Burrows, to visit the clerk before every Parish Council Meeting to also undertake a check of the accounts and associated files before counter-signing the Financial Statement presented at each Parish Council Meeting. I was informed that Cllr Burrows would be attending the clerk's office for that purpose the next day -Tuesday 24 October 2023. I noted that the Draft Financial Statement had been prepared for that meeting and I was able to confirm the accuracy of the income and payments made since the start of the current financial year as shown therein. I also noted there had been a recent inspection of the parish councils fixed assets by Cllr Stephens and the Clerk. I noted the clerk's report which I gather will be presented at the forthcoming meeting.

I also had access to the Budget for 2023/2024 which was approved by the Councillors at their meeting on 31 January 2023. The Clerk had reviewed the budget income and expenditure on 17 October 2023 which I checked and had no issues. I gather the clerk will report to the Council at the forthcoming Meeting on 30 October, 2023.

I also noted that a resident had objected, once again, to the External Auditors concerning the parish council's Audit 2022/2023. I noted the Objections were similar to previous objections. I understand a final response from the External Auditor was expected by the end of October, 2023. Once again the costs of the External Auditors fees will fall upon the Parish Council and no doubt have an adverse effect upon the level of the Precept and thereby affect local residents. This seems an unfair process.

I propose to be present at the forthcoming Parish Council Meeting on 30 October, 2023 and will be available to answer any questions from the Parish Councillors.

I understand the Internal Auditor Scope of Work document may be reviewed at the forthcoming Parish Council Meeting. I have seen the draft and have no issues with it.

Signed.....Nick Craft Internal Auditor – 23 October, 2023

Signed.....David J Holmes Parish Clerk and RFO – 23 October, 2023.