



Annual Governance and Accountability Return 2023/24

Annual Internal Audit Report 2023/24

St Cleer Parish Council

The responses provided against the Internal Control Objectives must be read in conjunction with our report issued on 4 June 2024.

'No' Responses against Internal Control Objectives

Internal Control Objective	Implication	Action
B	Invoices were paid without being authorised and the audit trail has been compromised.	The Council should ensure that the authorisation of payments is always minuted. Care should be taken to ensure that evidence retained is all for the correct period, VAT invoices should be retained
D	The Council did not have a clear understanding of their financial position which could have led to overspending or missed opportunities for cost savings. In addition, the ability to make informed decisions was hindered.	Good practice would be for monitoring reports to be presented quarterly and for evidence of discussion to be recorded in the minutes.
E	Income for use of pitches not fully received. Invoices have been raised for use of facilities but are in dispute because the hirers were unhappy with a 30% increase in fees. We were informed that the Chair of the Council is in contact to negotiate payment for the use of facilities.	The Council should resolve the dispute to ensure that income due is fully received.
F	Not applicable	None
K	Not applicable	None
N	At the time of the audit the notice of publication for the 2023/24 AGAR was in draft pending approval of the accounts planned for 12 June 2024.	We acknowledge that the draft document has the correct publication dates which if followed will comply



Internal Control Objective	Implication	Action
		with the requirements of the internal control objective.