Jane Olds
Parish Clerk, Caversfield Parish Council
13 Oak Close
Bicester
OX26 3XD

30th April 2023

Elaine Anstee
16 Foxwood
Aston
Oxfordshire
OX18 2DZ

Dear Jane,

Internal Audit Report 2022-23

I have carried out an internal audit review, acting independently, and basing this review on the requirements of the Annual Governance and Accountability Return for 2022-23. I have looked at the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls that have been in operation during the financial year ended 31 March 2023.

The bulk of this audit has been carried out using the council's website and the form issued prior to the audit which was completed by the Clerk. The form and 2 months of financial transactions were checked and form the basis of the attached report. I met with the Clerk via Zoom on 2nd April 2023 where the documentation that I needed to physically inspect was carried out. There were no significant issues identified.

Specific items noted as shown in the report are:

1. Code of conduct is still the one issued in 2012. A new code was issued by OCC and adopted by CDC in 2022. CDC has not offered any training on the new code to allow clerk/councillors to make informed decisions on the new one. It is to be hoped that following the 2023 elections in May this training will become available.
2. The clerk has not had an appraisal and it would be best practice even for an experienced clerk to have a review of training and performance.

In summary

The Council has competent arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective. There are approval and authorisation controls to minimise risk. The audit and management trail for financial transactions is excellent.

Yours sincerely

By email

Elaine Anstee FdA: Community Governance

Attachments:
Page 3 of the AGAR for 2022-23 - signed
Review Framework for 2022-23
Invoice Number EAA/2023/004