

Penny Clapham BA (Hons) PSLCC PIALC
Clerk/RFO to Colebrooke Parish Council & East Allington Parish Council
Penton Chapel
Christow
Exeter EX6 7NP

Pennyclapham35@gmail.com

Internal Audit Report for Silverton Parish Council dated 2025

The internal audit was carried out on the 15th April 2025 examining all pertinent documents after checking the website of Parish Council.

Internal control objectives A to N were checked alongside other items pertinent to good governance of the council – comments as follows.

- i. Objective D – Does the Council regularly compare the actual income and expenditure to the budget, answer No. This should be done quarterly as per financial regulations.
- ii. Objective G – salary scale. Your clerk has been on the same scale for 12-15 years. Surely it is time to uplift this scale to SCP 23.
- iii. The clerk is entitled to receive a sum of £6 per week nett for home working as there is no parish office. This can be paid quarterly to the sum of £72.00
- iv. Noted that action has been taken regarding the external audit report of 23/24 and the figures on the accounting statement have been amended accordingly.
- v. Objective M – minute the dates of the exercise for the public rights.
- vi. Procedures – training. There is no training budget. Training is an essential tool for both councillors and the clerk and therefore all councils should include a sum for this within the annual budget. I would like to see this in place in the next budget 26/27.
- vii. A 'pay as you go' phone for council use would be an advantage.
- viii. The email address simhedges@gmail.com does not indicate it is a council address. The Practitioners Guide assertion 10, digital and data compliance, states under email management, *that every authority must have a generic email address hosted on an authority owned domain such as .gov.uk or .org.uk*. This makes the emails more secure. It is advisable that councillors do not use their personal email addresses for council business. Gmail is not a secure email server and is not recommended for parish councils.

These findings are attached to the Internal Audit report and should be published on the council website.

Penny Clapham

Penny Clapham PSLCC
BA (Hons) Community Governance.