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Internal Audit Report for Merton Parish Council dated 17th May 2025

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

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

- i. Council's quorum is 3
- ii. *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. Your data is at risk and I would like to see generic email addresses adopted by all councillors.*
- iii. The risk policy requires updating and once done, should be checked annually
- iv. The two signature rule is not in place for electronic payments. Your clerk should be the administrator and two councillors should authorise payments.
- v. On checking the reserves, several entries are annual budget items and should not have reserves attached to them. I went through the list with your clerk and she knows which items require removal from the reserves list.

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

Penny Clapham

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BA (Hons) Community Governance.