

Wylam Parish Council
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1st May 2024

**WYLAM PARISH COUNCIL & OVINGHAM JOINT BURIAL COMMITTEE
INTERNAL AUDITOR'S REPORT - FINANCIAL YEAR 2023/2024**

I have examined the Statement of Accounts to 31st March 2024 and find the accounts and audit trail are satisfactory. I have also examined the internal audit procedures with regard to financial controls and accounting procedures and risk management control and conclude that the internal control objectives are adequate and effective.

However, I have some concerns regarding the financing of repairs to the Lodge at Ovingham Cemetery. My attention was drawn to this by payments in the OJBC accounts of refunds to the tenant for rent, gas and electricity amounting to some £1700 necessitated by failure of the gas supply and a leaking bath. On further examination of the accounts and meetings minutes it appears that considerable amounts are being spent on these repairs and ongoing. Although not affecting the financial year just ended, I consider they will have a major impact on the OJBC budget for the current financial year which might in turn affect all the contributing Parish Councils. I am continuing my examination and due to the urgency of the situation I will be reporting back as soon as I have completed my investigations.



W F PHILLIPS
(Internal Auditor)