I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council’s records for 2022-23 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2022-23 Annual Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council’s internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council’s approach to the management of risks to be sound. As a result of my audit I was able to answer ‘YES’ to most of the relevant questions contained in the AIAR.

I have answered “No” to question M on the AIAR for the reason set out below

I would like to take this opportunity to thank the RFO for the assistance given to me in the conduct of the audit that took place on 20 April 2023.

**PREVIOUS AUDITS:**

**External Audit Certificate 2021-22:**

PKF Littlejohn LLC had not completed their review by the statutory deadline and sent the Council a report to that effect on 28 September 2022. Subsequently they issued their completion certificate, in letter form, on 15 December with a qualification for a payment of £720 in May 2022 which should not have appeared in the 2021-22 accounts and with comments about the explanations provided for “No” answers to assertions 1 and 4 on the Governance Statement.

I have been unable to find a minute indicating that the Council has considered either the failure to complete report or the certification letter. The Accounts & Audit Regulations set out that all reports from the auditor must be considered by the Council. The Council will need to have considered the report and certificate before it adopts the 2022-23 Governance Statement else it will be obliged to answer “No” to assertion 7 about audit reports.

The Council will still have to answer the 2022-23 Governance Statement assertion 4 with a “No” because the dates set for public inspection rights during 2022 did not meet statutory requirements.

**Internal Audit 2021-22:**

Nothing to follow up from 2021-22.

**FINDINGS THIS VISIT:**

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing a number of transactions to invoices or other supporting documentation. I have also reviewed the Council’s minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

I found the financial records to be accurate and up to date.

I have noted that the previous RFO resigned immediately before the 2021-22 accounts were to be approved. The accounts were approved at an extraordinary meeting of the Council on 5 July 2022. This was already later than the statutory deadline and meant that the public rights period also began later than statute requires. [The latest date for the rights period to begin is the first working day in July]

The Council adopted its budget for 2023-24 and precept at its meeting on 12 December 2022. The amount of the precept is not given contrary to s41(2) Local Government Finance Act 1992 “… the precept shall be stated as an amount payable by the billing authority…”.

I have also noted that the Clerk resigned shortly before my audit visit. At the date of my visit the Clerk’s position had not been advertised and I understand that a councillor is acting as Clerk in the meantime. In such a case the councillor cannot be paid while acting as Clerk and if appointed Clerk cannot be paid for a year after ceasing to be a councillor [s112(5) and s116 Local Government Act 1972].

I have nothing further to report.

**Lionel Robbins**

**Independent Internal Auditor**

**1 May 2023**