

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Tackley Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	13 th June 2023
Year ending:	31 March 2023	Date audit carried out:	8 th & 13 th June 2023

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

I completed the year-end audit review of Tackley Parish Council remotely on 8th and 13th June 2023.

I reviewed the information available on <https://www.tackleyvillage.co.uk/wp/>. I was able to access the majority of documents on the website and was provided additional documents by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I would like to point out the following issues which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- It should be clear in the minutes whether apologies are noted or accepted as this has implications in relation to the '6 month rule' – see LGA 1972, C70, S85 if further information is required.
- The budget amount should be minuted at a full council meeting.
- The internal audit was completed after the completion of the Annual Governance Statements and Accounting Statements therefore at the time of completing the Governance Statements you had not completed the actions required to answer 'yes' to assertion 6 in relation to the 2021/22 financial year. Please see AGAR guidance notes which state: The authority should receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- There is no minute that the internal audit report was received by the full council however I have been advised by the Clerk that this did take place and it was just an oversight that it was not minuted.

- The election of Chairman was not the first item on the agenda of the May Annual Parish Council meeting – this is a legal requirement as per LGA 1972, Chapter 70, S15 (2).
- In April 2022 it was agreed to purchase a bench against item 21/086/iii but the agenda item made no reference to a spend or a bench. Items requiring a decision, particularly those resulting in spending of public money, must be specified on the agenda as per the Local Government Act 1972, Sch 12, para 10(2)(b). If a suggestion to spend comes up during a meeting without the proposal already having been specified on the agenda no decision should be made other than to put the specific proposal on the next agenda for a lawful decision to be made at the next meeting.

I have ticked 'not covered' to statements F, K, and L of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself as exempt from external audit in 2020/21.
- The Transparency Code for Smaller Authorities does not apply to Tackley Parish Council currently due to income/expenditure being over £25k.

I have ticked 'no' to statement N of the Internal Audit Report for the following reasons:

- The notice of conclusion of audit was not published on the Parish Council's website.

Yours faithfully,



Mrs Kirsty Buttle, CiLCA
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	19180	17655
2. Annual precept	27122	28017
3. Total other receipts	1564	2383
4. Staff costs	7544	9273
5. Loan interest/capital repayments	0	0
6. Total other payments	22667	21338
7. Balances carried forward	17655	17444
8. Total cash and investments	17655	17444
9. Total fixed assets and long-term assets	107905	107905
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed.