

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:	04.06.2024
Year ending:	31 March 2024	Date audit carried out:	24 th May and 4 th June 2024

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 24th May and 4th June 2024. I would take this opportunity to thank Cherie for her responses to my enquiries.

I reviewed the information available on <https://www.tackleyvillage.co.uk/wp/parish-council/>. By examination of the website and documents provided, 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:

- There are a number of occasions where the agenda item suggests that a spend may be agreed under that item but it doesn't include the detail of the proposed spend. An example of this is in the November minutes 23/078/ii Playground update, and 23/10 Jan 24 grant request for bookcase. As stated in last year's audit, 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).

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

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself exempt from external audit in 2022-23.
- The Parish Council is not a trustee.

I was able to answer 'yes' to all other questions and have signed the Return as required.

Yours sincerely,

A handwritten signature in black ink that reads "K. Buttle". The signature is written in a cursive style with a large, stylized 'K' and 'B'.

Mrs Kirsty Buttle
Internal Auditor to the Council
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kirstybuttle@hotmail.co.uk

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	72183	68510
2. Annual precept	36251	37299
3. Total other receipts	11260	5626
4. Staff costs	20620	22393
5. Loan interest/capital repayments	0	0
6. Total other payments	30564	24261
7. Balances carried forward	68510	64781
8. Total cash and investments	68510	64781
9. Total fixed assets and long-term assets	37551	37086
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 (2023)*. 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.