30 May 2022

Annual Internal Auditor's report 2021/22 Ambrosden Parish Council

I have carried out a selective assessment of the Council's compliance with relevant procedures and controls, which I expected to be in operation during the year ended 31st March 2022. This internal audit has been conducted electronically utilising requested documents provided by the Clerk as well as those present on the Parish Council website.

Evidence of Budget Process

I was able to see notes of the calculations for the budget process and the setting of the 2021/22 precept which was approved at a full council meeting (January 2021). The 2022/23 budget was reviewed in December 2021 and precept set January 2022.

Cash book/Accounts book

A random check has been made to verify that invoices have been initialled and correctly entered in the cash book. I would suggest that when councillors initial invoices that they also date them.

Year-end accounts, including bank reconciliation, receipts & payments

The year-end figures were checked and found to be in order. 2020-21 year-end balance needed to be restated as a cheque cleared the bank for £200 less than written and a second cheque for the balance was paid in 2021. The RFO has provided an amended Accounting statement reflecting this. (attached) The end of year bank reconciliation with the cash book balanced. A Councillor is tasked with the responsibility of additional internal control review.

Bank reconciliations

These are monitored monthly, presented at PC meetings and agreed.

Minute book

A review was made of every month online. I have not seen examples of requested, signed minutes.

Parish Council powers

A Section 137 payment was made in the amount of £900 as a grant towards the cost of a flagpole for the Church.

Parish Councils have some restrictions upon powers for expenditure and certain payments are not considered appropriate or within PC powers such as payments towards the fabric of the Church. There is some discussion as to whether or not maintenance of a churchyard which is still actively in use may be made, but it is quite clearly defined that payments by a Parish Council towards the fabric of the Church should not be made and that this cannot be done using section 137 monies. Please refer to NALC's briefing L01-18 Financial Assistance to the Church and SLCC's advisory AD67 Funding Church buildings for guidance.

Annual Governance & Accountability Return 2020-21

All documents were published online in a timely manner including the Notice of Electors' Rights and Notice of Conclusion of Audit. The 2020-21 Internal Audit was reviewed by Council and minuted June 2021. The External Auditor's report was reviewed and minuted August 2021.

Election of Chairman & Vice-Chairman at May 2021 Annual PC meeting
This took place at the meeting and Acceptances of Office are on file.

Insurance details
The Parish Council's insurance policy was checked and found to be in order. The current Long-Term Agreement (LTA) expires 31 May 2023.

VAT returns
VAT had been recorded appropriately and reclaimed.

Income tax returns
It was verified that PAYE is dealt with correctly via a payroll provider.

Record of Clerk's expenses
These are recorded and a WHA provided.

Asset register
An up-to-date asset register is maintained and approved by the council. Asset inspections are carried out as required. It is recommended that the website copy of the asset register is re-formatted to make it more accessible.

Allotments
Fees and leases were reviewed June 2021.

Petty cash records, if applicable
Not applicable

Standing Orders
In place, to be reviewed annually or when updates are available. NALC has published an update (April 2022) which addresses procurement thresholds – section 18.

Financial Regulations
In place, to be reviewed annually or when updates are available

Other Governance Documents
These have been reviewed and added to, published on website.

Approval of internal auditor
Approved at March 2022 meeting.

Risk assesssment
In place and reviewed annually. The Strategic Risk Assessment is very comprehensive. An emergency protocol is in place to ensure continuity of operations.

Pensions Regulations
Duties under the Pension Act 2008 have been complied with.

The Public Sector Bodies (Website and Mobile Applications) (No. 2) Accessibility Regulations 2018

The website had been updated to comply with the regulations and testing is ongoing. Some PDF documents still need amending and layout and formatting improvements are being made. Minutes are meeting accessibility standards but the agendas require formatting using headings which become bookmarks for sight readers. Document titles are not embedded correctly. They need to be set in WORD before conversion to pdf. A useful tool for checking pdfs and webpages is Tingtun Page Checker - Find Barriers in your Web Page (eiii.eu) (There is also a tab for pdfs).
The Accessibility statement needs to be updated to reflect recent testing. (It is dated September 2020)

Website generally

In addition to items already being addressed, please ensure that each document is labelled in a clear and consistent way on the website. For example, on the Agendas & Minutes page, 'April minutes' should be labelled 'April 2020 minutes'. Similarly, on the Accounts page there are 2 'over 100 list' – please append the year to each.

Comments:

Except for items noted/recommended above, the standard of administration and system of internal controls relating to the audit areas examined was considered to be of a good standard.
Having completed a comprehensive examination of Council records made available to me, in accordance with the Accounts and Audit Regulations 2003 and 2006, the Local Audit and Accountability Act 2014 and Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494 and as directed in the "Joint Panel on Accountability and Governance Practitioners Guide 2021", I have completed page 3 of the Annual Governance and Accountability Return 2021/22 positively, and can give reasonable assurance from the audit work undertaken that the Council's financial affairs are being properly conducted going forward.

Signature: Date: 30 May 2022

Deborah O'Brien

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