

Internal Audit Report

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

Name of council:	Tur Langton Parish Council		
Name of Internal Auditor:	Hayley Cawthorne	Date of report:	26/04/2022
Year ending:	31 March 2022	Date audit carried out:	26/04/2022

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 staff and management and not left for internal audit.

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 carried out the year-end audit review of Tur Langton Parish Council on the 26th April 2022. This year's audit was carried out in person with the Parish Clerk, Alison Gibson.

Prior to this date, Alison, had kindly forwarded me both the end of year accounts and the completed AGAR Form 2.

I reviewed the information available on www.tur-langton-pc.org.uk before the one to one meeting and I was able to access a well ordered and detailed set of documents and records.

By examination of these documents and records plus further queries, with the clerk during our meeting, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Governance and Accountability Return (AGAR) Form 2, and notwithstanding the items noted below, I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. As a result, I was able to answer 'Yes' to all the relevant questions on page four of the AGAR and I have signed as required.

Noted this visit:

1. All points raised in the 'Internal Auditors Report 20/21 have been addressed.
2. It was discussed with the clerk about the Parish Council's potential plans for a future recruitment drive when the clerk takes retirement. There is currently no set plan in place for this. I would like to recommend that the Parish Council consider putting together a plan, which includes acknowledgement regarding the clerk's workload, and the realistic hours set to run 'everyday parish council business' alongside parish projects. Also, I would encourage the Parish Council to be mindful of the level of experience and expertise which a candidate on the current SCP grade would bring. With that there is likely to be a need to finance training courses (CILCA and other courses) and the time to attend these and carry out coursework, as well as time to potentially 'learn' the clerk role. Consequently, the Parish Council would be encouraged to revisit their budget in this area moving forwards.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. Consequently, the report is limited to those matters set out.

I would like to wish your council all the best for the year ahead.

Yours sincerely,

Hayley Cawthorne
Internal Auditor to the Council
07855 418693
Hayleyjoycawthorne21@yahoo.co.uk

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

	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	11317	6231
2. Annual precept	9198	9583
3. Total other receipts	4529	1043
4. Staff costs	2130	2167
5. Loan interest/capital repayments	3344	3344
6. Total other payments	13339	3286
7. Balances carried forward	6231	8060
8. Total cash and investments	6231	8060
9. Total fixed assets and long-term assets	2692	2343
10. Total borrowings	51210	48635

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 sets out the appropriate standard of financial reporting to be followed.