

Internal Auditor's Report for year 2022-23

Papplewick Parish Council

Introduction

The audit has been carried out remotely on a sample basis of documents provided by the Clerk, also through information available on the Council's website and from matters raised with the Clerk. During the audit reference has been made to the 'Practitioners' Guide' and an approved Internal Audit Checklist has been used.

Audit

The following governance arrangements were reviewed:

Key governance documents eg Financial Regulations/Standing Orders etc

Transparency

Asset Control

Risk Management

Proper Processes and Practices

Payroll & HR arrangements

Outcome

It was a year during which the Clerkship of the Council was interrupted between the interim report in February and the final one in August 2023 and has had an impact on timelines that could not have been foreseen.

The Council's website is very well structured, easy to follow and the tabular format of the financial documents meant that everything was a simple click away, a pleasure to work with and you are to be commended in the way that you maintain it to keep it informative and relevant.

Below is a summary of what is behind my answers on the form;

All items are evidenced (there being no petty cash or trusts) and answered positively except;

Section L I cannot because:

- The accounts were produced later than the specified time set down resulting in documentation not being made available on the website within the time period required. This was caused by an unexpected event which was handled very well by all concerned.

I would like to record my thanks to the Clerk for her help in carrying out the audit and providing information in a clear and concise manner.

Yours sincerely,



Susan Stack(CILCA)

24th August 2023

Annual Internal Audit Report 2022/23

PAPPLEWICK PARISH COUNCIL

WWW.PAPPLEWICK.ORG

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ NA
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

06/02/2023 24/08/2023

Name of person who carried out the internal audit

SUSAN STAAL

Signature of person who carried out the internal audit

Susan Staal

Date

24/08/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).