

## Internal Audit Report

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

Name of council:	Whitwick Parish Council		
Name of Internal Auditor:	Cathy Walsh	Date of report:	24 May 2023
Year ending:	31 March 2023	Date audit carried out:	16 May 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 proper practices referred to in Accounts and Audit Regulations are set out in JPAG Practitioners Guide 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.*

***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 of the council remotely on 16 May 2023. I would like to take the opportunity to thank Tracey McLean (Acting Parish Manager) for her co-operation and assistance in delivering the council's internal audit.

In preparation for the audit, I examined the publicly available information displayed on the council's website, including the council's policies, procedures, agendas, minutes, financial and other records. I sought evidence to confirm that the previous year's Internal and External Audit reports had been properly reported to the council and where necessary acted upon by the council.

During my audit I also examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due processes (i.e. compliance with the proper practices as set out in the JPAG Practitioners Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control, year-end procedures and compliance with the publication requirements of the 2021/22 AGAR.

The current Acting Parish Manager is very new to the role having been appointed when the previous Parish Manager retired at the end of March. She is working hard to get the council's processes and procedures up to a good standard, as some areas are in need of review and updating.

**Standing Orders**

The published Standing Orders make reference to remote meetings. Temporary regulations which allowed local councils to hold remote meetings in response to the pandemic was revoked on 07 May 2021.

**Allotments**

The council has a management agreement in place for the Walkers Flats Allotment site. The agreement began on 01 October 2017 and runs for five years. It expired on 30 September 2022.

**Minutes**

Minutes of several meetings of the council, going back 6 months or more, were not prepared, so no legal record of those who attended or the business conducted exist. Therefore, I am unable to confirm that control objective L on the Annual Internal Audit Report (AIAR) was achieved and have answered 'no' to that question.

The absence of minutes mean that I am unable to confirm that control objective B on the AIAR was achieved i.e. that all expenditure was approved. The absence of minutes means that there is no evidence that these matters were properly dealt with, hence I have answered 'no' to control objective B.

**Website**

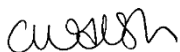
The document management system for agendas and minutes is difficult to navigate. It was hard to find the minutes and agendas I needed to see. It is not possible to cross reference the date of when historic meetings were held and find their associated minutes or agendas. Therefore, it is difficult to know which minutes remain unproduced without searching through published minutes.

**AGAR 2021/22 publication requirements**

The External Auditor (PKF Littlejohn) reported that the smaller authority submitted its AGAR and supporting documentation prior to 30 September 2022; however, PKF had not been able to complete its review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements.

Accordingly, I have completed and signed off the Annual Internal Audit Report of the AGAR as required.

Yours sincerely,



Mrs Cathy Walsh

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

	<b>Year ending 31 March 2022</b>	<b>Year ending 31 March 2023</b>
1. Balances brought forward	351,312	318,139
2. Annual precept	271,941	274,660
3. Total other receipts	17,967	20,022
4. Staff costs	66,585	96,429
5. Loan interest/capital repayments	0	0
6. Total other payments	256,496	208,940
7. Balances carried forward	318,139	307,452
8. Total cash and investments	299,085	278,126
9. Total fixed assets and long-term assets	116,334	147,599
10. Total borrowings	0	0