

Internal Audit Report

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

Name of council:	Burton Overy Parish Council		
Name of Internal Auditor:	Hayley Cawthorne	Date of report:	23/04/2023
Year ending:	31 March 2023	Date audit carried out:	18/04/2023

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 review of Burton Overy Parish Council on the 18th April, 2023. This year's audit was carried out remotely using Zoom.

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

I reviewed the information available on www.burtonoverypc.org.uk before the remote 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 remote 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) Part 2, 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 have signed as required.

Comments from the internal audit 2021-2022

Recommendation 2021-2022	Comment
1. It was discussed and suggested that moving forwards, the signatories/authorisers of the bacs payments, also sign the invoices to provide an audit trail that they have agreed the amount being paid matches the amount on the invoice.	Completed
2. It was discussed and suggested that the bank balances are printed within the minutes, to provide a robust and easily accessible audit trail, which can be followed at any point in the future.	Completed

Areas in the 2022-2023 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Yes/No/Na	Reason
A	Yes	
B	Yes	
C	Yes	
D	Yes	
E	Yes	
F	Yes	No petty cash
G	Yes	
H	Yes	
I	Yes	
J	Yes	
K	Yes	
L	Yes	
M	Yes	
N	Yes	
O	N/A	

Recommendations for action 2022-2023

Areas for consideration or improvement	Recommendation
No comments nor recommendations	

Yours sincerely,

Hayley Cawthorne

Internal Auditor to the Council

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

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	6,238	8,722
2. Annual precept	12,427	13,726
3. Total other receipts	2,114	3,276
4. Staff costs	3,665	4,396
5. Loan interest/capital repayments	0	0
6. Total other payments	8,392	11,297
7. Balances carried forward	8,722	10,031
8. Total cash and investments	8,722	10,031
9. Total fixed assets and long-term assets	16,893	20,743
10. Total borrowings	0	0