

Sarah Kearney, Parish Clerk  
Wendlebury Parish Council  
22 Exeter Road  
Kidlington  
OX5 2DY

9<sup>th</sup> June 2022

Elaine Anstee  
16 Foxwood  
Aston  
Oxfordshire  
OX18 2DZ

Dear Sarah,

### **Internal Audit Report 2021-22**

I have carried out an internal audit review, acting independently, and basing this review on the requirements of the Annual Governance and Accountability Return for 2021-22. I have looked at the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls that have been in operation during the financial year ended 31 March 2022.

This audit has been carried out using the council's website and the information provided by the clerk on the Internal Audit questionnaire. There were no significant issues identified though there are some best practice and procedural notes that are recommended below:

1. As General Power of Competence not held by the council it would be good practice to record the 'power' under which payments are made.
2. With reference to the NALC/SLCC National Agreement on Salaries and Conditions of Service of Local Council Clerks in England and Wales (2004) the council should look to 'reward completion of a recognised professional development, ILCA/CILCA, by a salary movement of one upward point on the spinal column in respect of each level attained'.

I also wanted to comment on the excellent website which I have found easy to navigate and has all the information I needed.

### **In summary**

The Council has competent arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective. There are approval and authorisation controls to minimise risk. The audit and management trail for financial transactions is good.

Yours sincerely By email

Elaine Anstee FdA: Community Governance

Attachments:  
Page 3 of the AGAR for 2021-22 - signed  
Invoice Number EAA/2022/007