

Sarah Kearney  
Clerk to Wendlebury Parish Council  
22 Exeter Road  
Kidleington  
OX5 2DY

13<sup>th</sup> May 2023

Elaine Anstee  
16 Foxwood  
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Oxfordshire  
OX18 2DZ

Dear Sarah,

### **Internal Audit – 2022/2023 For the Attention of the Parish Council**

I have carried out an internal audit review, acting independently, proportionally and basing this review on the requirements of the Annual Governance and Accountability Return for 2022-23 and JPAG Governance, Accountability for Smaller Authorities in England 2022 and Transparency Act 2015. I have looked at the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls that should have been in operation during the financial year ended 31 March 2023.

I use the guidance noted above to ensure that all internal audits are conducted with due professional care, integrity, and independence. Conclusions arrived at as part of the audit are based upon objectivity and evidence. The internal audit is not a detailed inspection of all records and transactions of the Council to detect error or fraud. It is the periodic independent review of a Council's internal controls designed to support the development of effective and efficient procedures under the Council's control. The management of the Council's internal controls is the responsibility of the staff and Councillors and internal audit. (Reference: Governance and Accountability for Smaller Councils - A Practitioners' Guide 2021 – Section 4).

This audit has been carried out using the council's website and the summary document attached which was completed by the Clerk prior to the audit. The use of the website for the internal audit is to enable the internal auditor to have the Transparency Guidance integral to the process. The form and 3 months of financial transactions were checked. The Clerk and I met via Zoom on 17<sup>th</sup> April 2023, discussed the checklist she had completed and the physically signed minutes that I needed to see.

### **Internal Control Objectives 22-23**

I have had to mark the internal control objectives (ICO) L, M and N as 'No' for the following reasons:

ICO L – Minuted correctly but not published on the website at time of internal audit as required by the AGAR and Transparency Act.

ICO M – Minuted correctly but not published on the website at time of internal audit as required by the AGAR and Transparency Act.

ICO N – Minuted correctly with the dates clearly stated. Published on the website but states the date of the notice is the 11<sup>th</sup> June 2022 with ‘electors rights’ as 6<sup>th</sup> June to 15<sup>th</sup> July. The period is correct, but the date of notice must be at least the day before the start of the public rights. at time of internal audit as required by the AGAR and Transparency Act.

### **Other Recommendations**

1. The adopted ‘Internal Financial Controls Policy’ should be reviewed annually to enable the council to complete Section 1 of the AGAR. This is also relevant to Standing Orders and Financial Regulations.
2. Electronic data must be backed up and this should be reviewed as part of the Risk Assessment. If memory sticks are chosen, they should be encrypted, and password protected. The Cloud should be in England or a country where the data held remains in the ownership of the Parish Council.
3. Parish Council Minutes must be held in perpetuity and if possible old minutes would be given to the safe keeping of the Oxford History Centre (OCC Archives) where they will be kept in climate control and fire safe conditions.
4. From a risk perspective it would be recommended that there are 3 councillors who can sign cheques or authorise electronic payments in case of absence for any reason.
5. Budget monitoring is done monthly for expenditure, which is good, but the income should be included as part of this process.

### **In summary**

The Parish Council has systems in place for internal financial control but needs to publish the redacted AGAR for 2021-22 and then yearly the AGAR and Elector’s Rights must be published to meet transparency guidance. There are approval and authorisation controls to minimise risk. There is audit and management trail for financial transactions.

Yours sincerely

By email Elaine

Anstee BA Hons: Community Governance Attachments:

Page 3 of the AGAR for 2022-23 - signed.

Summary for 2022-23

Invoice Number EAA/2023/007