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Ms E Sylvester
Clerk to St Andrews Parish Council
Redhouse Community Centre
Frankel Avenue
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4 February 2022

Dear Emma

ST ANDREWS PARISH COUNCIL

Internal audit report - Year ended 31 March 2022

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

I am bound by the ethical guidelines of the Institute of Chartered Accountants of England and Wales. I confirm that I am independent of the Council.

The internal audit work I have carried out has been planned to enable me to give my opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2020-21 Annual Governance and Accounts Return.

I have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2021
- The Accounts and Audit (England) Regulations 2015 (as amended).

I was appointed as internal auditor to the Parish Council for 2021-22 on 11 March 2021.

Background

St Andrews Parish Council has income and expenditure of between £300,000 and £400,000 and is subject to review by the external auditor, PKF Littlejohn. The external auditor issued a clean audit report for 2020-21.

The Council is not a sole managing trustee.

The Council has income and expenditure in excess of £200,000 and it is good practice for the Council to comply with the Local Government Transparency Code 2015.

The Council's accounting records are maintained on RBS Omega.

Internal audit checks

I have undertaken a series of audit tests on the Council's financial records, vouchers, documents, minutes, policies, procedures and insurance documentation to ascertain the efficiency and effectiveness of the Parish Council's internal control framework. This internal audit report is based on the audit testing carried out at the visit.

During this visit I checked the following:

- Minutes of Council Meetings
- Policies and procedures
- Bank and cash
- Petty cash
- Investments
- Income
- Expenditure
- VAT claims
- Payroll
- Insurance
- Budgets and reserves
- Transparency
- Public Rights
- Action taken on the recommendations in prior report

Findings

Details of good practice noted, my recommendations and other matters to be brought to the Council's attention are set out below.

Good practice

- The Clerk is an Advanced Qualified clerk
- The Council maintains its books and records on RBS software
- All records were up to date and easy to follow
- The Council's Standing Orders and Financial Regulations are reviewed regularly and are tailored appropriately for the Council
- The Council has appropriate policies in place

Good practice - continued

- The Clerk is aware of the requirements of GDPR and the Council is registered with the ICO
- Councillors attend training by the local branch of the National Association of Local Councils
- Bank reconciliations are prepared accurately and regularly
- Details of all payments authorised at meetings are recorded in the minutes
- All payment vouchers tested were evidenced as approved
- Brightpay is used for the payroll
- All eligible employees have either been auto-enrolled in a pension scheme or have opted out in writing
- All employees have contracts of employment
- The budgeting process is detailed and thorough and monitored throughout the year
- VAT claims are made regularly
- Adequate insurance is in place
- Action has been taken, or is underway on all of the recommendations in the last internal audit report
- The Council complies with the Local Government Transparency Code (2015)

Recommendations

Policies and procedures

- Many of the Council's policies were adopted in 2017. It is recommended that they are reviewed, updated if necessary, and readopted.

Transparency

- The 2020-21 External auditor's report is not on the Council's website and should be added.

Other matters to be brought to the Council's attention

- There are no other matters to bring to the Council's attention.

Next visit

The next internal audit visit has been arranged for 14 June 2022.

At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank and cash
- Petty cash
- Income
- Payroll
- Risk assessment
- Asset register
- Action taken on the recommendations in prior report
- Year end checks

Conclusion

Based on the tests I have carried out at this interim internal audit visit, in my view, the internal control procedures in operation are appropriate and satisfactory to meet the needs of St Andrews Parish Council.

Next Steps

This report should be noted and taken to the next meeting of the Parish Council. The Council should decide what action will be taken on the recommendations I have made.

Kind regards

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Bridget Bowen', written in a cursive style.

Bridget Bowen FCA

Internal auditor