

Internal Audit Report

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

Name of council:	Stoke Bruerne Parish Council		
Name of Internal Auditor:	G Wells	Date of report:	14 th May 2023
Year ending:	31 March 2023	Date audit carried out:	18th 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 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 would like to take this opportunity to thank your Clerk, Bobs, for forwarding all of the additional requested 'Year End' documents to me allowing me to carry out a thorough inspection of the Council records and activities during the period 2022-2023, as well as responding to my queries and questions and for carrying out any actions so swiftly.

There are a few items which I bring to the Councils attention:-

1. Whilst carrying out the audit I became aware that some of the minutes' on the website, despite being approved at subsequent meetings, were still marked as draft documents. This could cause confusion for Members of the Public. Further, some information was missing i.e quarterly financial reports. This was also brought to the Clerks attention who immediately remediated both these issues.

The Clerk has also advised that financial reports will be received by the Council at monthly intervals rather than quarterly, and published accordingly.

It is important that the website is kept up to date as this is where Members' of the Public receive an insight into the management of the Council and how it expends public money, as well as meeting transparency regulations.

2. I have asked the Clerk to remove 'Any Other Business' (AOB) from all further agendas' and minutes'. Whilst there was no evidence of decisions being made under this item only items that are specified on the agenda should be discussed at a meeting. This is so that Members' of the public can identify what is being discussed at a meeting. Even if no decisions are made under AOB there is the potential that a

future decision could be seen as being pre-determined by discussion. The Clerk has advised they will remove AOB from the next meeting.

3. Statutory powers must be identified alongside all payments being approved by the Council in the minutes and in the ledger as the Council does not yet meet eligibility to hold the General Power of Competence. This ensures the Council only expends public money where it has a statutory power or duty to do so and does not act ultra vires.

I would like to take this opportunity to thank your Clerk, Bobs, and the Council for all your hard work. I very much look forward to auditing Stoke Bruerne Parish Council in 2024.

Yours sincerely,



Mrs G Wells
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	17635	23814
2. Annual precept	15170	15170
3. Total other receipts	3920	352
4. Staff costs	3520	3520
5. Loan interest/capital repayments	0	0
6. Total other payments	9391	17580
7. Balances carried forward	23814	18236
8. Total cash and investments	23814	18236
9. Total fixed assets and long-term assets	66177	69946
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2023)*. 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.