

# Internal Audit Report

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

Name of council:	Twywell Parish Council		
Name of Internal Auditor:	Gill Wells	Date of report:	17 <sup>th</sup> June 2022
Year ending:	31 March 2022	Date audit carried out:	17 <sup>th</sup> June 2022

*Internal audit is the periodic independent review of an authority's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the authority's control. Managing the authority's internal controls should be a day-to-day function of the authority and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority 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 authority 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,

Having audited Twywell Parish Council in 2019 -2020 and again in 2020-2021 I was somewhat dismayed to observe that the Council has had limited functionality since the ordinary elections in May 2021 when it had hitherto been an active and well managed Council. In short, the Council has not been able to meet some of the expected and anticipated requirements required of a Parish Council in the period 2021-2022 and, as such, has failed to represent its parishioners perhaps as appropriately as it should have done.

Notwithstanding the obvious issues arising from a lack of a quorum of elected Councillors following the election in May 2021, other issues have clearly impeded the Council's opportunity to resolve their status and issues swiftly and effectively. Issues have included the lack of a Proper Officer from May 2021 until one was appointed by North Northants Council (NNC) in September 2021. That Officer was in position until the end of February 2022. The Proper Officer vacancy was advertised and an offer of employment was made and accepted but was declined by the applicant before the position began. Moreover, there were delays in the principal authority (North Northamptonshire Unitary Council - NNC) appointing NNC elected Councillors to create a quorum – however, it should be noted that NNC was only created in its own right in April 2021 and had its first elections in May 2021. Further, whilst the Council has attempted to co-opt Councillors from the parish onto the Council, no such persons have come forward.

As part of the annual internal audit process, as far as is possible given the circumstances, I have carried out an examination of bookkeeping, due process, risk management, bank reconciliations, internal control and performed a scan of the minutes of the meetings that have taken place and any decisions taken by the authority from 1<sup>st</sup> April 2021 - 31<sup>st</sup> March 2022. The resources are limited although I have been furnished with the basic requirements and I note that the previous Clerk had ensured the Council met the transparency code following the conclusion of audit 2020-2021 and I would take this opportunity to remind the Council that they must meet these requirements this year. I would also add that some of the

negative responses on page 4 of the Annual Governance and Accountability Return relate to the fact that the Council has not met adequately enough during the period nor has been able to report sufficiently to warrant a positive response to the statements in my view.

It is noted that, in September 2021, some four months after the ordinary elections in May 2021 and the failure to return a quorum of Councillors, NNC, under section 91 (1) of the Local Government Act 1972, made an order to make 3 appointments to the Parish Council until such a time as the vacancies on the Council could be filled by election or co-option. Currently the onus lies with NNC to assist the Parish Council during this time and they have supported the Council with its functions as much as they were able given this is in addition to their own roles, responsibilities and management. Currently there is no formal support / clerk in position for Twywell Parish Council. Nevertheless, when the Council has met the agenda has ensured that it has been able to function basically, that is, it has approved a basic budget and approved a precept demand; has reported bank balances; and updated details of payments for approval. The impact of relying on NNC appointed Councillors is that they are not elected which can create issues in that their acts can be challenged; they do not need to make a declaration of acceptance of office (Local Government Act 1972 s85); they cannot resign (Local Government Act 1972 s84) but can vacate office by failure to attend by virtue that they are members of the Council.

There was no Annual Parish Meeting in May 2021 on or within 14 days of the ordinary elections and so the authority did not meet the requirements of the Local Government Act 1972 Sch 12 para 7 (2) and the Council has also failed to meet 4 times in the period (Local Government Act 1972 Sch 12 paras 10(1) & 26 (1)).

My immediate advice that I bring to the Councils attention is to check that the insurance has been reviewed and renewed if required; to appoint a proper officer as soon as possible; and to encourage co-option or to have an election - all of which I understand are in process.

This report is based on the limited evidence made available to me either through discussion, on the website or via email due to the circumstances. It would be incorrect to view the internal audit report as the detailed inspection of all records and transactions of the council in order to detect error or fraud. Consequently, the report is limited to those matters set out above.

I hope and trust the issues that have arisen in the past year can now be resolved swiftly and easily & I look forward to auditing Twywell Parish Council in 2023.

Yours sincerely,



Gill Wells  
Internal Auditor to the Council

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

	<b>Year ending 31 March 2021</b>	<b>Year ending 31 March 2022</b>
1. Balances brought forward	13448	7671
2. Annual precept	6240	6241

3. Total other receipts	1865	1268
4. Staff costs	1973	1147
5. Loan interest/capital repayments	0	0
6. Total other payments	11909	3313
7. Balances carried forward	7671	10720
8. Total cash and investments	7671	10720
9. Total fixed assets and long-term assets	30600	30600
10. Total borrowings	0	0