

# 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:	22 <sup>nd</sup> June 2023
Year ending:	31 March 2023	Date audit carried out:	17 <sup>th</sup> June 2023

*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,

The Council has been without a Clerk throughout the period being audited despite attempts by the Council to resolve this. Consequently, the function of the Council has been somewhat limited and the audit was restricted to the information available to me at the time of assessment and that which was published on the website.

The Council recognises the shortcomings of its governance and financial reporting procedures during the period as acknowledged in the Council's responses to Section 1 of the Annual Governance and Accountability Return. The recognised procedural weaknesses could be attributed to the lack of a dedicated Proper Officer engaged to deal with the Council's business / accounting and governance.

The Council's website is easy to navigate and contemporary – when a Clerk has been appointed I would suggest they update the site as a matter of urgency as it desperately requires organisation, updating and populating.

There is a singular lack of minutes on the Council's website - published agendas read well and professional but I am not sure whether the meetings that the agendas' pertained to actually took place or what discussion ensued or any resolutions that were made. To meet transparency requirements the minutes must be published within a month of the meeting.

I note the year end documents were published June 2022 for the Year ending 31st March 2022 which met transparency code tests & requirements at the time.

There is a lack of financial reporting on the website although I note on the agendas the payments for approval were published with powers / duties identified. However, as no minutes were available I could not evidence whether the payments were approved. There were, however, financial movements through the accounts.

Key governance policies and procedures are on the website and were on the agenda for approval at the Annual Parish Council Meeting May 2022 and May 2023 but, again, no evidence was available as to whether they had been reviewed and or approved.

This report is based on the limited evidence available to me 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 with the engagement of a Proper Officer & I look forward to auditing Twywell Parish Council in 2024.

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 2022</b>	<b>Year ending 31 March 2023</b>
1. Balances brought forward	7685	10720
2. Annual precept	6241	6240
3. Total other receipts	1268	447
4. Staff costs	1147	0
5. Loan interest/capital repayments	0	0
6. Total other payments	3312	4829
7. Balances carried forward	10720	12578
8. Total cash and investments	10720	12578
9. Total fixed assets and long-term assets	30600	30600
10. Total borrowings	0	0