**Report to Hildersham Parish Council**

**Internal Audit of the Accounts for the Year Ending 31st March 2022**

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the year ending 31st March 2022 can be summarized as follows:

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| **Income to 31st March:** | £15,589.91  |
| **Expenditure to 31st March:** | £11,977.89 |
| **Precept figure:** | £13,000.00 |
| **Current Year Fund:** | £30,710.96 |
| **Earmarked Reserve:** | £ 8,694.93 |

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

* **Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems**
* **Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate**
* **Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed**
* **Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures**

Comments and any recommendations arising from the review are made below.

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| **Subject & tests carried out** | **Comments/Recommendations** |
| 1. **Proper book-keeping. Examination of**
	* **Cashbook**
	* **Reconciliations of cashbook**
 | The council uses an excel spreadsheet which has enabled the Responsible Financial Officer to produce reports on a Receipts and Payments basis. Council continues to follow Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance. Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis. Spot checks were made and found to be correct, but the following is noted: A duplicate payment was made in the sum of £3,116.00 during the year under review which has been corrected by the Council’s Bankers. The credit has been regarded as income which was overinflated the income received from Council. The correct procedure to be followed is that this should have been netted it off against expenditure as opposed to have been allocated as income.**Recommendation: corrections will need to be made to Council’s final accounts to reflect the correct procedure for refunds – see Section 13 below.** |
| 1. **Payment controls. Examination of:**
	* **Understanding of the process involved for reclaiming VAT**
	* **Expenditure controls**
	* **Internal Banking controls**
	* **Procurement controls**
	* **General power of competence**
 | VAT is identified in parts within the accounting spreadsheet; however it is advised that the cashbook be revisited, and amendments made to ensure that Council is able to reclaim the full amount of VAT attributable to its non-business activities. The year-end receipts and payments has no mention of VAT recoverable although all figures are stated as gross. The year-end balance stands at £222.00 but this should be reviewed and corrected. The year-end balance for 2020-2021 stood at £1,231.60 and it was understood that the claim for that year and that of 2019/2020 would have been made after the internal audit for 2021. *Comment: As no such claims have been submitted Council is advised to note that VAT claims must be made within 3 years of the end of the month in which the supply, acquisition or importation occurred. From 1 July 2018 this period is extended to 4 years, but no claim can be made for goods imported or acquired or on goods or services supplied before 30 June 2015.*A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. A further spot check of items paid via the BACS/Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to be in order. Council continues with the practise of ensuring that internet banking is operated in accordance with the Council’s own Financial Regulations. The RFO has ensured that the Council has implemented the procedure whereby evidence is retained showing which Councillors authorised the release of the payment by the Chair signing the payment spreadsheet as submitted at each meeting. All access to the Council’s bank account is password and username protected. New payments require a phone number, and an access code has to be confirmed before a new payee can be set up. *Comment: The Parish Council shows good practise by ensuring that Standing Order Payments and Direct Debits incurred for the month are submitted to full council in accordance with Council’s Own Standing Orders and Financial Regulations.* Council follows good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT. Council does not use the General Power of Competence and made no donations during the year under review under the power of the LGA 1972 s137. Council has no loans or borrowings at 31st March 2022. |
| 1. **Standing Orders**

**Examination of:****• Compliancy****• Annual Review** **• Adherence****• Appointment of Responsible Financial Officer** | The Standing Orders, as submitted for internal Audit show an adopted date of 10th November 2020 and whilst reviewed during the year there were no amendments or additions forthcoming. They are based on the latest model published by the National Association of Local Councils (2018). As such they are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council. *Comment: Council has followed Proper Practices which recommends that Standing Orders are regularly reviewed, fit for purpose and adhered to. To ensure that its Standing Orders are fully tailored to the council, at the next annual review Council might wish to remove the [square] brackets if not appliable thereby removing ambiguity. Council might also wish to note the amendments to the thresholds for procuring contracts as advised under LTN87 (as produced by NALC). The amended values should also be incorporated into the Council’s Standing Orders and Financial Regulations at the next annual review.* Financial Regulations (FR), as seen on the Council’s website show a review date of 14th July 2020 and are based on the NALC Model Financial Regulations 2019.*Comment: Council is aware of the requirement to ensure that its FRs, in accordance with Proper Practices are regularly reviewed, fit for purpose and adhered to.*Council’s Financial Regulations are not fully tailored to the parish council.**Recommendation: Council should ensure that its Financial Regulations are fully tailored to the Parish Council by removing the [ square ] sections and in particular those sections that do not apply to the Council (Payments under contracts for building or other construction works; stores and equipment and charities).** The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. |
| 1. **Risk Management.**
	* **Annual Review and Minuted**
	* **Review of risks associated with**
		+ **Financial Management**
		+ **Cemetery**
		+ **Allotments**
		+ **Building/ Assets**
	* **Fidelity Guarantee Cover Insurance**
		+ **Adequate**
		+ **Reviewed**
	* **Internal Controls documented and regularly reviewed**
	* **Insurance Policy reviewed, cover appropriate and adequate**
 | As identified within the Internal Audit for the year ending 31st March 2021, Council does not have a risk management scheme which ensures that it has captured all areas covering the risks associated with its actions and decisions taken or considered taking during the year that could have financial or reputational consequences. **Recommendation: Assertion 5 - Risk management from the Annual Governance and Accountability Return states “We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required”.****In order to warrant a positive response to this assertion, the authority needs to have the following arrangements in place:****1.31 Identifying and assessing risks—The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.****1.32 Addressing risks—Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.****In accordance with Proper Practices, (Practitioners Guide 2021) the Council is recommended to undertake the actions outlined above and once the key risks have been identified and assessed they should be recorded, for example in a risk register. Members should review the risk register not less than annually. This could be achieved by risk management being a standing item at council meetings.**Council’s Insurance Document was seen during the time of internal audit and the following were verified:Public / Products liability cover is £10million; Employer’s Liability cover is £10million; Fidelity Guarantee (Employee's Dishonesty) cover is £100,000. Premises cover is shown for 2 identified premises with all risk cover for items listed under generic headings for those located within the boundaries of Hildersham. Specified cover is listed for asset items as per the schedule submitted with specific cover for the Allotment Barn and Village Hall. Fidelity Guarantee cover at £100,000 is in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May. Council has ensured that balances and cash flow are monitored to ensure that cover is appropriate as balances increase.*Comment: in accordance with Proper Practices, Council having identified its key risks to its business operations has taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.* An annual review of the Council’s insurance was undertaken during the year with Council being aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance. At renewal Council entered in a long-term agreement for a five-year period.Council adopted a formal Internal Control Arrangement Statement for the Year 2021-22 at its meeting of 17th January 2022 which considered and reviewed the specific control procedures for payments by bank transfer or other electronic means as well as ensuring that Council has taken steps and mitigating action to protect the Council and manageCouncil’s finances. As such Council has taken steps to identify, assess and ensure that all reasonable steps are taken to safeguard and protect public finances. It is confirmed once again that all payments are carried out in accordance with the Council’s Financial Regulations.*Comment: with reference to the Accounts and Audit Regulations 2015, Council has understood and acted up-on the requirement to have in place safe and efficient arrangements to safeguard public money*.  |
| 1. **Budgetary controls. Examination of:**
	* **Verification of process of setting of budget**
	* **Monitoring of budget**
	* **Reserves**
 | Full Council approved the budget for 2021-22 at its meeting of 12th January 2021 with the revenue budget being £14,035 to be funded by the precept which also provided for a sum to be allocated to the reserve fund for the rebuild of the Village Hall. The precept set for the year 2021-2022 was £13,000. *Comment: to demonstrate good practise, Council might wish to evidence via a minute reference the actual amounts set along with the impact that this will have on a Band D property as compared to the previous year.*A review of the budget including detailed income and expenditure position is reported to Council within the financial statement submitted at each meeting. Such reports contain a review of the budget report to actual with committed expenditure and funds available breakdown. *Comment: Council shows good practice by following the recommended key stages as to the budgetary process for the year.*The Council, as at 31st March 2022, had overall reserves totalling £39,405.89. General Reserves stood at £30,710.96 with Earmarked Reserves at £8,694.93. It is confirmed that the General Reserves include the reserves previously set-up to refurbishment or rebuild the Village Hall and that such funds have been surrendered by the Trust to the Parish Council’s general reserves during the year under review.*Comment: Council has noted guidance as issued by Proper Practices which states that it is regarded as acceptable for a council’s general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).* During the year under review, Council having noted guidance as issued under the Practitioners Guide, adopted a General Reserve Policy which has been used to form the basis of the Council’s level of reserves (both general and earmarked) and can be regarded as evidence that it has reviewed the level and purpose of all Earmarked Reserves.  |

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| 1. **Income controls.**

**Examination of:*** **Precept**
* **Other income**
 | Council received precept in the sum of £13,000 from South Cambs District Council for the period under review in April and September 2021 as reported to full Council within its Financial Reports at its meetings in May and November 2021. Evidence was provided showing a full audit trail from Precept being approved and being served on the Charging Authority to receipt of same in the Council’s Bank Account.Spot checks on further items paid under BACS / Direct Credit into the Council's Accounts were cross checked against cashbook, bank statements and minutes. All were found to be in order with a clear underlying audit trail. Income is recorded in accordance with Financial Regulations and reported to full Council. |
| 1. **Petty cash/expenses procedure.**
 | The Parish Council does not operate a petty cash system. |
| 1. **Payroll controls. Examination of:**
	* **Management of payroll**
	* **PAYE/NIC system in place**
	* **Compliance with HMRC procedures**
	* **Records relating to contracts of employment**
 | The council's payroll service is carried out inhouse and has been operated properly and overseen by the council as an employer. At the period end Council had 1 employee on its payroll. A sampling cross-check was completed on 2 items each of salary, PAYE and these were all found to be in order. In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Salaries are paid in accordance with contracted hours worked.*Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council. There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.*Contracts of employment were not reviewed during the internal audit as this was carried out via remote means.The RFO is aware of the changes in the Practitioners Guide for 2020 on the treatment of what can be included as employment expenses within the Annual Governance and Accountability Guide 2020 - section 2.16 refers and submitted within Box 4 of the AGAR.  |
| 1. **Asset control. Examination of:**
	* **Asset Register**
	* **Checks on existence of assets**
	* **Recording of fixed asset valuations**
	* **Cross checking on insurance cover**
 | The Asset Register for year-end and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. The Asset Register currently stands at £447,109.89. Council’s assets have been stated at the Insurance Value and where assets have been gifted or where there is no known value have been given the proxy value of £1. This value has also been applied to a number of Community Assets, which, in accordance with guidance, are treated in the same manner as gifted assets.*Comment: This current valuation for assets commonly known as community assets is in line with requirements for smaller authorities to record each asset at its original purchase cost or were the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal. Council is also mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2020, on the valuation of its assets and ensured that where the insurance value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.*The minutes of the meeting of 9th March 2021, demonstrate that Council resolved to approve the new updated insurance policy documentation and confirmed the adequacy of cover. A cross check of items under insurance versus those listed on the asset register was carried out during the internal audit review and found to be in order. |
| 1. **Bank reconciliation. Examination of:**
	* **Reconciliations**
	* **Cashbook**
	* **Bank Statements**
 | Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the Parish Council and Finance and Asset Committee Meetings.*Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.* Bank balances at 31st March 2021 agree with the year-end bank statements and stand at £39,405.89 across Council’s the four accounts held in its name. |

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| 1. **Internal Audit: Examination of:**
	* **Reporting of Previous Internal Audit Reports**
	* **Review of internal audit**
	* **Appointment of internal auditor**
 | The Internal Audit Report for the period ending 31st March 2021 was formally considered by the Parish Council at the meeting of 3rd August 2021 with an audit plan produced to review the recommendations made. The following recommendations were considered by full Council:1. Adoption of a Risk Management Strategy
2. Adoption of Internal Control Management Strategy
3. Adoption of a General Reserve Policy
4. Review of the dates set for the Period of Public Rights
5. Publication in accordance with regulation 15 (2) of the Accounts and Audit Regulations 2015
6. Registration with the ICO as a Data Controller
7. Adoption of a Publication Scheme tailored to Hildersham
8. Publication of an Website Accessibility Statement

*Comment: Council has noted that to be compliant with Regulation 6 of the Accounts and Audit Regulations 2015, and to be able to answer in the affirmation to Assertion 6 of the Annual Governance Statement, it should annually formally review the scope and effectiveness of its internal audit arrangements ensuring that it is proportionate to the size, needs and circumstances of the Council.*Mrs Waples was appointed to act as the parish council’s independent internal auditor, for the year 2019 – 2020 at a meeting of full Council in May 2021. |
| 1. **External Audit Examination of:**
	* **Reporting of External Audit Report**
 | As Council was a smaller authority with neither income nor expenditure exceeding £25,000 it was able to exempt itself from a limited assurance review. |

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| 1. **Year-end procedures. Examination of:**
	* **Appropriate accounting procedures used**
	* **Bank Statements and Cash Book agree**
	* **Has the appropriate end of year Annual Governance and Accountability (AGAR) documents been completed?**
	* **Where an authority certified itself exempt in 2020/21did it met the exemption criteria and correctly declared itself exempt?**
	* **Was there the opportunity provided for the exercise of electors’ rights during Summer 2020?**
	* **Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015.**
 | Accounts are produced on a receipts and payments basis. All were found to be in order. There is an underlying financial trail from financial records to the accounts produced. As the Council is a smaller authority with neither income nor expenditure exceeding£25,000 it will be required to complete Part 2 of the AGAR. **Recommendation: as outlined under Section 1 above, Council should ensure that the following corrections are made to its year-end accounting statements noting that overall the position still stands at a year-end figure of £39,405.89:****Total Income: £15,589.91 – Precept - £13,000, Other Income - £2,589.91** **Total Expenditure: £11,977.89 – Staff - £2,880.72, Other Expenditure - £9,097.17**As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2020/21, it was able to certify itself as an exempt authority. At the meeting of 11th May 2021, having agreed that the Council was exempt from a Limited Assurance Review, the Certificate of Exemption was approved by the Council. The internal auditor was able to find the arrangements for the exercise of public rights for the period under review and can confirm that the dates set, as per the minutes of 3rd August 2021, ran from 23rd June – 5th August 2021. The Accounting Statements were signed off at the meeting of 11th May 2021 (as per minutes seen). *Comment: Council has noted that the period for the exercise of public rights cannot formally begin until the Council has signed off the Annual Governance Statement – Section 1 of the AGAR and the Accounting Statements – Section 2 of the AGAR.*The council has partially complied with the requirements of the Regulations for Smaller Authorities with income and expenditure not exceeding £25,000 as only the following were published on the public website operated by the Council for the year 2020/21:* + - Annual Internal Audit Report 2020/21, page 4
		- Section 1 – Annual Governance Statement 2020/21, page 5
		- Section 2 – Accounting Statements 2020/21, page 6
		- Analysis of variances
		- Bank reconciliation
		- Certificate of Exemption, page 3

**Recommendation: Council should note that under the Regulations, the following should also have been published on its website:** * + - **Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.**

*Comment: Council is advised to ensure that all of the above for the year 2021/2022 are uploaded onto its website prior to the commencement of the period of the exercise of public rights****.*** |
| 1. **Transparency Code. Examination of:**
* **Transparency code requirements**
 | To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council should be aware that the following should be published on a public website not later than 1 July: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014. **Recommendation: The Internal Auditor was unable to find all of the documents listed above on the Council’s website and it should take steps to ensure that information such as that listed above is uploaded onto the Council’s website at the earliest opportunity.** |

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| 1. **General Data Protection Regulations (GDPR). Examination of:**
	* **ICO Registration**
	* **Compliancy with GDPR requirements**
	* **Model Publication Scheme**
 | The Council is not currently registered with the Information Commissioner’s Office (ICO) as a Data Controller, nor has it shown full compliancy with GDPR requirements. **Recommendation: as previously advised, Council should consider carrying out a Data Protection Impact Assessment which will demonstrate that the Council is holding personal data and that it processes personal data, (this can include any information (including opinions and intentions) which relates to an identified or identifiable natural (living) person, e.g. name; address; email address; photographs; financial information; N.I. numbers i.e. anything by which identification can be by the personal data alone or in conjunction with any other personal data). It is considered that the Council is a Data Controller as it holds such details (e.g. information on allotment holders, Clerk) and must register with the ICO as such.**Council’s Privacy Policy has been expanded to ensure that it encompassesthe framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to a third party.Council does not appear to have a Model Publication Scheme.**Recommendation: as advised previously, under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme.**  |

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| 1. **Additional comments.**

**Examination of:*** + - **Annual Meeting**
		- **Signing of Declaration of Acceptance of**
* **Office and Register of Interests**
	+ - **Minutes**
		- **Trust Documentation**
		- **Accessibility for Websites and Mobile**

**Applications*** **Official email address**
* **Procedure for ensuring records are kept in a secure manner**
 | Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 11th May 2022 in person. In accordance with the repel of the Coronavirus Act 2020 legislation all meetings held after 7th May 2021 were held in person. Council did not hold an Annual Meeting of the Parish Council during the year under review.In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, have signed a declaration of acceptance of office and have completed a Register of Interests. Evidence was seen on the District Council’s website of the Register of Interests for all current Parish Councillors. Upon a review it is noted that the only Register of Interests on the Parish Council’s website is that of the current Chair.*Comment: As previously advised, Council should note the requirement that, whilst the monitoring officer of the District Council must arrange for the parish council’s register of members’ interests to be available for inspection in the district and must be published on the district council’s website, where the parish council has its own website, its register of members’ interests must also be published on that website. (Openness and transparency on personal interests - A guide for councillors – August 2012).*In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that looseleaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting the Council has approved the minutes and given further approval for the minutes to be signed after the meeting.At the meeting of 11th May 2021, Councillors signed a Trust Document as the new Trustees of the Allotments and Recreation Ground Trusts. It is noted that this has created two Trusts to manage the Recreation Ground and the allotment land, North and South Holding and the Village Hall. All councillors are trustees of both trusts and effective 2021 separate meetings were held with updates provided at relevant Council meetings. *Comment: currently the funds for this trust are segregated from the Council’s main expenditure and income. Whilst it is good practice to maintain a separate bank account for such ventures (best practice requires that a separate Bank account for a Charity of which the Council is sole trustee), the RFO is managing the arrangements within the Council’s accounts satisfactorily. It is anticipated that the funds held under the bank account set up for the Land and Allotment Trust will be transferred into a separate account in 2022.*The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. The website accessibility statement seen on the Council operated website details the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.Council has its own email address which is used by the parish council and does not appear to be connected to a personal email account.*Comment: Council might wish to consider using a secure e-mail system with a gov.uk address which is owned by the parish council (section 5.16 of the Practitioners’ Guide to Proper Practices – March 2021).*Currently council’s files are not regularly backed up and held in a suitable manner and the Clerk is advised to considered appropriate mediums for the safe retention of the Council’s documentation. |

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| 17. Summary  | The Internal Auditor offers her appreciation for the assistance given by the Clerk in completing this audit. Acknowledging that the primary role of the internal auditor is to provide independent, objective assurance to Members and management that key risks are being managed effectively, a number of comments and recommendations have been made in the light of the year ending 31st March 2022 in the anticipation that the areas that require improvement can be dealt with during the coming year to provide assurance that the Council’s risk management, governance and internal control processes are operating effectively.For further information and for the year effective 1st April 2022 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2022. |

*Victoria S Waples*

**Date of Internal Audit Reviews: 10.06.22 & 12.06.22 Date of Year-end Internal Audit Report: 13.06.2022**

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