

**Report to Hildersham Parish Council
Internal Audit of the Accounts for the Year Ending 31st March 2023**

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 2023 can be summarized as follows:

Income to 31 st March:	£25,469.71
Expenditure to 31 st March:	£ 9,819.26
Precept figure:	£13,000.00
Current Year Fund:	£32,002.19
Earmarked Reserve:	£NIL

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

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

Subject & tests carried out	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The council continues with the use of an excel spreadsheet which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis. Council follows 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.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis. Receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.</p> <p>Comment: Council might wish to rely on the use of the “power to pay” being clearly referenced within the cashbook..</p>
<p>2. Payment controls. Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internal Banking controls • Procurement controls • General power of competence 	<p>VAT is identified in parts within the accounting spreadsheet. A reclaim in the sum of £1,128.40 was received during the year under review (27th September 2022) and the RFO is in the process of reviewing the files submitted to ascertain why this differs from the year-end position of 31st March 2022. The is confirmed that the claim for the period ending 31st March 2023 is to be submitted within the next few weeks.</p> <p>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.</p> <p>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. These too 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.</p> <p><i>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.</i></p>

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	<p>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.</p> <p>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.</p> <p>Council has no loans or borrowings at 31st March 2023.</p>
<p>3. Standing Orders Examination of:</p> <ul style="list-style-type: none"> • Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer 	<p>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. Whilst it is noted that the Council reviewed its standing orders during the year under review and agreed that the [square] brackets would be removed if not applicable to avoid ambiguity, those submitted for internal audit review still show this use.</p> <p><i>Comment: at the next annual review council should ensure that its Standing Orders are fully tailored to the council, amendments to the thresholds for procuring contracts are incorporated and that the latest version is uploaded to the website.</i></p> <p>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. Those seen are still not fully tailored to the parish council.</p> <p><i>Comment: as has been advised previously, 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). At the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</i></p> <p>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</p>

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<p>4. Risk Management.</p> <ul style="list-style-type: none"> • Annual Review and Minuted • Review of risks associated with <ul style="list-style-type: none"> ➢ Financial Management ➢ Cemetery ➢ Allotments ➢ Building/ Assets • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➢ Adequate ➢ Reviewed • Internal Controls documented and regularly reviewed • Insurance Policy reviewed, cover appropriate and adequate 	<p>is responsible for the financial administration of the authority.</p> <p>The Council’s Risk Management Documentation was presented to and adopted by the Council at the meeting of 10th January 2023 and covers the year 1st April 2022 to 31st March 2023. The register provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. Council has demonstrated that it is aware that risk assessment needs to focus on the safety of the parish council’s assets and in particular its money. There is evidence that overall the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.</p> <p><i>Comment: Council has ensured that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council’s assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</i></p> <p>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.</p> <p>At renewal, a review of the Council’s insurance was undertaken 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 is in year two of a long-term agreement for a five-year period.</p> <p><i>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</i></p>
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	<p><i>external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>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 manage Council'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. Whilst this document has not been updated for the year 2022-23, the internal controls as operated by the council have been included and reviewed within the risk documentation as mentioned above although there is no minute to confirm that Council has considered the effectiveness of its system of internal controls.</p> <p>Recommendation: Council is advised to ensure that it annually reviews its Internal Control Arrangement Statement thereby demonstration that, in accordance with the provisions of the Accounts and Audit Regulations 2015, it can demonstrate that it has understood and acted upon the requirement to have in place safe and efficient arrangements to safeguard public money and that such controls are effective for the council.</p>
<p>5. Budgetary controls.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves 	<p>Full Council approved the budget for 2022-23 at its meeting of 9th November 2021 The precept set for the year 2022-2023 was £13,000.</p> <p><i>Comment: to demonstrate good practise, Council should 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.</i></p> <p>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.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process for the year.</i></p> <p>The Council, as at 31st March 2023, had overall reserves totalling £32,002.19 as the funds of £23,054.15 are restricted funds for the Hildersham Land And Allotment Charities as held in trust and are separated from the council's main accounts.</p> <p><i>Comment: Council should note guidance as issued by Proper Practices which states that</i></p>

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	<p><i>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).</i></p> <p>Recommendation: Council is advised to ensure that its general reserves are reviewed, and consideration given as to whether it might be in a position to consider providing for contingencies and allocating specific earmarked reserves to finance identifiable and genuine future projects.</p>
<p>6. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income 	<p>Council received precept in the sum of £13,000 from South Cambs District Council for the period under review in April and September 2022 as reported to full Council within its Financial Reports at its meetings in May and November 2022. 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. The precept set gave a Band D equivalent of £126.71 which would equate to an increase of £1.34 or 1.07% to that set in 2022/23.</p> <p><i>Comment: for clarity and transparency Council might wish to consider ensuring that the minutes show the actual budget figures being approved so that there is clarity on all aspects of the budget, precept and implications for Band D Council Tax.</i></p> <p>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.</p>
<p>7. Petty cash/expenses procedure.</p>	<p>The Parish Council does not operate a petty cash system.</p>
<p>8. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Records relating to contracts of employment • Compliance with duties under the Pensions Act 	<p>The council's payroll service is carried out inhouse and has been operated properly and overseen by the council as an employer. At the year-end Council had 1 employee on its payroll. A sampling cross-check was completed on a sample of salary and PAYE payments, 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.</p> <p><i>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</i></p>

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	<p><i>Council has complied with its duties under employment legislation. Approval</i></p> <p>Contracts of employment were not reviewed during the internal audit as this was carried out via remote means although it is confirmed that the Clerk does have a contract of employment.</p> <p>The minutes of 10th January 2023 reflect that Council is aware of its duties under the Workplace Pensions Law – auto enrolment and it was noted that a re-declaration of Compliance needs to be completed and submitted to the Pension Regulator by July 2023.</p>
<p>9. Asset control.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover 	<p>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 £536,641. 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.</p> <p><i>Comment: Council has ensured that it uses a reasonable approach to the valuation of its assets which is applied consistently year to year. The method of asset valuation should be explained within the asset register and recorded in the council's minutes at each annual review. As there is a significant variation between the value of the asset register for this year when compared to the previous year, Council will need to explain the variation and should ensure that it tracks and fully explains any changes in the asset register from year to year.</i></p> <p>The minutes of the meeting of 7th March 2023, demonstrate that whilst Council understood it was in year two of a five-year long-term undertaking, clarity was sought on the increased premiums. 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.</p> <p><i>Comment: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).</i></p>

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<p>10. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements 	<p>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. <i>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.</i></p> <p>Bank balances at 31st March 2023 agree with the year-end bank statements and stand at £32,002.19 across Council’s the three accounts held in its name.</p>
<p>11. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit and its effectiveness • Appointment of internal auditor 	<p>The Internal Audit Report for the period ending 31st March 2022 was formally considered by the Parish Council at the meeting of 14th June 2022 with an audit plan produced and reviewed at the meeting of 12th July to address a number of the recommendations made.</p> <p>The recommendations made within the report were as follows and those in bold are still outstanding</p> <ol style="list-style-type: none"> 1. Tailor Financial Regulations to the Parish Council 2. Adoption of a Risk Management Strategy 3. Publication of the Notice of the period of the exercise of public rights on the council’s website. 4. Publication in accordance with regulation 15 (2) of the Accounts and Audit Regulations 2015 5. Registration with the ICO as a Data Controller 6. Adoption of a Publication Scheme tailored to Hildersham <p><i>Comment: Council has understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work conducted and agree actions planned from the outcomes identified. The Internal Audit Report should be used to inform the council’s responses to Assertion 2 and 6 of the annual government statement.</i></p> <p>Mrs Waples was appointed to act as the parish council’s independent internal auditor, for the year 2022-2023 at a meeting of full Council in May 2023. <i>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</i></p>

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	<p><i>effectiveness of its internal audit arrangements ensuring that it is proportionate to the size, needs and circumstances of the Council.</i></p>
<p>12. External Audit Examination of:</p> <ul style="list-style-type: none"> • Reporting of External Audit Report 	<p>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.</p>
<p>13. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • 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 2021/22 did it met the exemption criteria and correctly declared itself exempt? • Was there the opportunity provided for the exercise of electors’ rights during Summer 2022? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. 	<p>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.</p> <p>As the Council is a smaller authority with income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR. <i>Comment: Council is advised to fully review the list of documents required to be submitted to the external auditor by the due date – a list can be found at the following website: https://www.pkf-l.com/services/limited-assurance-regime/</i></p> <p>As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2021/22, it was able to certify itself as an exempt authority. At the meeting of 10th May 2022, having agreed that the Council was exempt from a Limited Assurance Review, the Certificate of Exemption was approved by the Council. <i>Comment: Council has ensured that, at the meeting at which exemption status is claimed, there is formal evidence of the legal decision taken to claim exemption and that, once the decision is taken, permission is then given for the Council to sign the Certificate of Exemption for onward submission to the external auditor</i></p> <p>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 14th June 2022, ran from 15th June – 27th July 2022. The Accounting Statements were signed off at the meeting of 14th June 2022 (as per minutes seen). <i>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.</i></p> <p>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:</p> <ul style="list-style-type: none"> • Annual Internal Audit Report 2021/22, page 4

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	<ul style="list-style-type: none"> • 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 <p>Recommendation: Council should note that under the Regulations, the following should also have been published on its website:</p> <ul style="list-style-type: none"> • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. <p><i>Comment: Council is advised to ensure that all of the above for the year 2022/2023 are uploaded onto its website prior to the commencement of the period of the exercise of public rights.</i></p>
<p>14. Transparency Code. Examination of:</p> <ul style="list-style-type: none"> • Transparency code requirements 	<p>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:</p> <p>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</p> <p>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.</p> <p>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.</p>
<p>15. General Data Protection Regulations (GDPR). Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Compliance with GDPR requirements • Model Publication Scheme 	<p>The Council is still not registered with the Information Commissioner’s Office (ICO) as a Data Controller, nor has it shown full compliancy with GDPR requirements. Whilst it is noted that the council resolved at the meeting of 12th July 2022 that it did not handle personal data, apart from the Clerk handling her data for payment purposes, council has failed to recognise its duties as an employer. It is in fact the council that hold the personal data connected to the Clerk, allotment holders, councillors and council is recommended to review the ICO’s information on this matter.</p> <p>Further information of compliance with Data Protection can be found here: ICO’s Local Council Data Protection Toolkit to understand its handling of key personal data.</p>

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	<p>Recommendation: as previously advised, 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.</p> <p>Council’s Privacy Policy, as seen on the website, encompasses the 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.</p> <p>Council does not appear to have a Model Publication Scheme.</p> <p>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. Council is advised to adopt such a scheme. Further information can be found here: ICO Model Publication Scheme</p>
<p>16. Additional comments.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • 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 	<p>Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 11th May 2022 in accordance with legislation in place at that time.</p> <p>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. <i>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).</i></p> <p>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.</p>

	<p>From a review of the minutes it is noted that Council only receives apologies for absence as submitted by Councillors and fails to record whether they are approved or not.</p> <p>Recommendation: s85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.” Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification. NALC LTN 5 provides further clarity on this matter including the good practice of seeking approval for an apology in writing.</p> <p>As reported in the internal audit for the year ending 31st March 2022, 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. The funds held on behalf of the Trust are held in a separate bank account which at year end had a balance of £23,054.15. The accounts and funds are held separate from the parish council’s main accounts.</p> <p><i>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 2023.</i></p> <p>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</p>
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	<p>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.</p> <p>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.</p> <p><i>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).</i></p> <p>Council’s files are regularly backed up and held in a suitable manner.</p>
<p>17. Summary</p>	<p>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.</p> <p>For further information and for the year effective 1st April 2023 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 2023.</p>

Victoria S Waples

Date of Internal Audit Reviews: 01.06.23 – 06.06.23

Date of Year-end Internal Audit Report: 06.06.2023

**Victoria S Waples, CiLCA, BA(Hons), PSLCC
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