

COPYTHORNE PARISH COUNCIL MEETING – TUESDAY MAY 16TH 2023

ITEM 12a. To receive and approve the Final Internal Audit Report for Period April 1st 2022 to March 31st 2023

On April 28th 2023 I met with Tim Light, the Parish Council's internal auditor to go through the findings of his Final Internal Audit Report for the 2022/23 Financial Year.

I am pleased to report that as you will see from his Audit Report attached that there are no items of concern.

Under the next three agenda Items (12b, 12c & 12d) I will bring forward the AGAR for approval.

In the meantime, I would ask you to receive and approve Tim's report appended below.

David Rigby
Clerk/RFO, Copythorne Parish Council
May 5th 2023



7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

28 April 2023

The Parish Clerk

Copythorne Parish Council

9 The Cleeves,

Totton,

Southampton,

SO40 8WL

Dear David

Final Internal Audit Review:

Copythorne Parish Council – covering January 2023 to March 2023 and Year End procedures

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2022-23 Annual Governance and Accountability Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2022
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2022/2023 to check that the Council adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

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The final internal audit review was carried out on Friday 28 April 2023. The Clerk provided back-up information in advance of the visit for the period January 2023 to March 2023 to support the current governance and financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulations 2015 from the Council's website.

As we have carried out an interim internal audit visit in 2022/2023, we are also using some information already recorded from that visit to complete the internal control objectives on the (AGAR) Annual Internal Audit Report.

Where this is necessary, we will complete the AGAR Annual Internal Audit Report on evidence already seen from the previous visit. This is acceptable practice for the External Auditor.

As part of this final Internal Audit review, we checked:

Bank Reconciliations

- the Bank Reconciliation at 31 March 2023 was performed, and no errors were noted.

Income, Expenditure and VAT reimbursement claim

- all income and expenditure items as at 31 March 2023 were confirmed and details are accurate to the records held by Council.

Parish Council Minutes

- Minutes of the Council were checked on the website for approvals and decisions made and approval of payments was checked for March 2023.

Risk Assessment 2022/2023

- the risks of the Parish Council were reviewed in February 2023 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2022) is met.

ICO Publication Scheme

- The requirements of the ICO publication scheme is displayed on the Parish Council website as per the requirements of the Practitioners Guide Paragraph 5.119.

Asset Register

- The Asset Register at 31 March 2023 was reviewed and additions for 2022/23 were agreed.

End of Year Procedures

- A full check was carried out on the End of Year documentation provided by the Responsible Financial Officer to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2021/2022 and 2022/23 shown on Section 2 of the AGAR as required by the External Auditor.
- The Council have displayed evidence of the posting date for the Exercise of Public Rights in 2022 so we are able to answer "Yes" to Objective M on the Internal Audit Report (AGAR) for 2022/2023.
- The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

April 28, 2023

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Audit Opinion

The various records and procedures now in place for the Parish Council provide an appropriate standard of control.

This letter report should be noted and circulated for the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Report Letter should also be Minuted by the Parish Council.

Yours sincerely,
Tim Light FMAAT, Internal Auditor.