Report of the annual internal audit of Ingworth Parish Council for the year ended 31st March 2024

I confirm that I have acted independently and on the basis of the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the relevant period.

I have followed the 'Governance and Accountability for Local Councils Appendix 9 – An Approach to internal audit testing'.

I have completed the Annual internal audit report 2023/24. Petty cash records are not applicable.

Despite difficulties following the Clerk handover, the Clerk has provided a clear and well documented audit trail. Invoices that were not available have been documented in the minutes and a schedule of payments authorised and signed at every meeting. In the absence of closing statements, a transfer reconciliation has been provided for the transfer of accounts from Barclays to Unity Trust Bank.

Although overall I am in agreement that the council has complied with their responsibilities, I would make the following observations:

I did not see the cheque book in respect of the Barclays account and note that there is no Barclays bank statement 31st March – 28th April 2023

The Annual review of the effectiveness of internal control (approved 16th November 2023) states *'two Councillors will authorise the payment online, and invoices will be initialled by the Chair'*. It is noted that only a few invoices had been initialled by the Chair.

'The Parish Council has approved a set of financial standing orders which set out the way that Council's finances are to be managed. These are reviewed and approved once a year.' I could see no evidence that the Financial Regulations had been reviewed since 2021. It is acknowledged that other financial policies have been reviewed and need updating on the website.

I am unable to confirm that internal control objectives L, M and N have been met - Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015. The Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for smaller Authorities. I could not find Audit documents in respect of the accounting year 2022/23 on the website. I am therefore unable to verify that the publication requirements have been met.

I am unable to confirm that the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period). No evidence of a notice on the website nor authority approved minutes confirming the date set.

The Transparency Code requires minutes to be published on the website within one month. Last minutes published on the website was February 2023. Not all agendas for 2023/24 were published on the website.

In accordance with Transparency code for Smaller Authorities- smaller authorities should publish a list of Councillor or member responsibilities (can be via a link on the PC website to the Register of Members Interest forms at North Norfolk District Council). I could not find this information published on the Ingworth Parish Council website.

Although approved, I have not seen the budget for 2024/25 and would suggest this is published on the website.

Regards,

Jo

Jo Boxall

Jo Boxall – Parish Clerk

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