

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	GROBY PARISH COUNCIL		
Name of Internal Auditor:	Catherine Camp	Date of report:	10 th May 2023
Year ending:	31 March 2023	Date audit carried out:	10 th May 2023

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council 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 proper practices referred to in Accounts and Audit Regulations are set out in JPAG Practitioners Guide 2022. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed.

The council 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 of the Council:

I met with Sue Hackett (Clerk & Responsible Financial Officer) on 10th May 2023 to carry out an Internal Audit for Groby Parish Council. The Internal Audit was carried out remotely by email and "zoom" video-conferencing. I would like to take this opportunity to thank Sue for her cooperation and assistance in delivering the audit.

I firstly examined the publicly available information displayed on the council's website including Agenda's, Minutes, Financial records, policy documents and procedures. Having studied procedures and policies I would recommend that councillors are supplied with generic council email addresses to comply with GDPR requirements, or that all email enquiries are directed through the clerk.

I sought evidence that the previous years Internal and External Audit reports had been properly reported and actioned by the Council - they had. I then examined the councils' arrangements for the management and control of its business in the area of book – keeping, due process, risk management, budget setting and monitoring, payroll, asset register, insurance, bank reconciliations, vat reclaims and end of year compliance.

I wish to commend the Clerk for the hard work that she has put in to make this Councils website much more transparent.

All Minutes of both Full Council and Committee meetings are available on the website.

Any meetings that under Public Bodies (Admission to Meetings) Act 1960 as extended by s100 of the Local Government Act 1972, need to be closed to the public and press on the grounds that consideration would involve the disclosure of confidential information, are being closed correctly by a resolution of the council, and the outcome of the closed discussion is being clearly minuted.

This Council does have a large number of committees in place, all of which legally require Agendas and Minutes. When there are a large number of committees it can prove difficult for members of the public to navigate as they are not always able to easily find out where a subject will be discussed. The Council may wish to streamline the number of committees to clarify this and ease the administrative burden.

I am pleased that having tested all aspects of the council's internal controls based on the information made available to me I am satisfied that in all significant respects the internal control objectives were achieved throughout the financial year.

This Council has worked extremely hard to become as transparent as it can, and I commend the Clerk for her hard work in achieving this. The newly elected Councillors can be confident that they have a very competent and conscientious clerk who can help them deliver their objectives going forward, and I wish them a productive term of office.

Have comments from the internal audit 2021-2022 been addressed?

Recommendation 2021-2022	Comment
It is unlawful to keep confidential minutes.	This has been addressed as the outcome of closed sessions are now included in the minutes.
Improve the council transparency by putting more documents on the website.	This has been done and the website is now much more transparent.
All committee minutes put on website.	All committee minutes are now on the website.

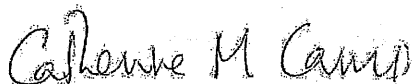
Areas in the 2022-2023 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Reason
A	
B	
C	
D	
E	
F	I have ticked "Not Covered" as this parish council does not hold Petty Cash
G	
H	
I	
J	
K	I have ticked "not covered" as his Council is too large to meet exemption criteria
L	
M	
N	
O	This Council is not a trustee for any Trust Funds so N/A

Recommendations for action 2022-2023

Areas for consideration or improvement	Recommendation
Comply with GDPR requirements re. email addresses.	Cllrs need generic email addresses or direct queries via the clerks generic email address
Consider streamlining the number of committees	

Yours sincerely,



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 Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	99,472	81,680
2. Annual precept	186,001	197,942
3. Total other receipts	36,646	44,824
4. Staff costs	129,307	139,256
5. Loan interest/capital repayments	0	0
6. Total other payments	111,132	117,065
7. Balances carried forward	81,680	68,125
8. Total cash and investments	92,631	84,708
9. Total fixed assets and long-term assets	637,791	637,491
10. Total borrowings	0	0