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LIGHTATOUCH

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24 May 2024

**The Responsible Finance Officer
East Hendred Parish Council
Moorcroft
The Greenway
West Hendred
Wantage
OX12 8RG**

Dear Julia

**Final Internal Audit Review:
East Hendred Parish Council – covering January 2024 to March 2024 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 2023-24 Accountability and Governance Annual Return (AGAR).

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

- 'Accountability and Governance for Smaller Authorities – A Practitioners' Guide (England)' 2023
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2023/2024 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 visit was agreed with the Parish Clerk and was carried out on Friday 24 May 2024. This review was carried out remotely in agreement with the Responsible Finance Officer. The Responsible Finance Officer has also provided back-up information in advance of the review for the period January 2024 to March 2024 and End of Year details 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 Regulation 2015 from the Council's website.

As we have carried out an interim Internal Audit in 2023/2024, we are also using the information already recorded from this review to complete the internal control objectives on the (AGAR) Internal Audit Report.

Where this is necessary, we will complete the AGAR Internal Audit Report on evidence already seen from the previous Review. 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 2024 was re-performed and no errors were noted.

Income and Expenditure

- all income and expenditure items as at 31 March 2024 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 period January 2024 to March 2024.

Risk Assessment 2023/2024

- the Risks of the Parish Council were reviewed in March 2024 to ensure that the requirements of the Accountability and Governance for Smaller Authorities in England (March 2023) is met.

Asset Register

- The Asset Register at 31 March 2024 was reviewed and additions and disposals for 2023/24 were agreed.

End of Year Procedures 2023/2024

A full check was carried out on the End of Year documentation provided by the Clerk 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 2022/23 and 2023/2024 shown on Section 2 of the AGAR as required by the External Auditor.

The 2023/2024 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations 2023.

This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins. ***(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulation 2015).***

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

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

Finally

We confirm that notice is given that 2023/2024 will be the final year for Internal Audit provision by Lightatouch.

Due to personal circumstances, we will no longer be able to commit to the time required to carry out the internal audit in 2024/2025.

Furthermore, best practice recommends market testing for the Internal Audit service every 3 to 5 years.

We would like to thank you for your business whilst I have undertaken the Internal Audit for the Parish Council.

Yours sincerely,
Tim Light FMAAT
Internal Auditor.