

## Internal Audit Report

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

Name of council:	KEGWORTH PARISH COUNCIL		
Name of Internal Auditor:	Catherine Camp	Date of report:	22.04.24
Year ending:	31 March 2024	Date audit carried out:	22.04.24

*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. 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 carried out an Internal Audit of Kegworth Parish Council on 22<sup>nd</sup> April 2024 mainly by an examination of the information provided on the parish website. I found that there was a comprehensive number of policy documents which are up to date and reviewed regularly. The minutes are clear and provide a transparent view of the Council's business. It did find it slightly difficult to locate the Annual Return paperwork and suggest that they could be grouped on their own page or on the Finance page.

I examined Book-keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control and performed a detailed scan of the minutes via the website. I also sought evidence that the previous years Audit recommendations had been actioned – they had. The Council now holds the General Power of Competence having both a CiLCA qualified Clerk and over 2/3<sup>rd</sup> of their Councillors elected.

The Council is providing clear minutes, with all receipts and payments listed within the minutes providing good transparency. A robust system for internal control is in place, the budgeting process is good and quarterly reviews of spend against budget are being carried out.

The Council has a Barclaycard with a limit of £500, however the Emergency Expenditure limit that the Clerk is authorised to spend in an emergency situation is £1000. It might be sensible to bring the Barclaycard limit in line with this to provide the Clerk with facility to spend up to £1000 in the event of an emergency.

The Council plans to apply for the Local Council Foundation Award to recognise that they are being proactive and doing strategic planning for the future. I wish you well with this and would endorse that this is a well-managed and transparent council.

I would like to thank the Clerk/RFO, Donna Griggs, for providing the information required to carry out this Internal Audit and for being available to discuss matters via a zoom video call.

I am pleased to be able to report that having tested all aspects of the council's internal controls that I am required to consider, 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 to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

**Have comments from the internal audit 2022-2023 been addressed?**

Recommendation 2022-2023	Comment
Include money received as part of the minutes, to aid financial clarity.	This is being done.
Closed Session	Closed sessions are being correctly recorded.
Committees	Members are being reappointed to committees at the Annual Meeting
Register of Interest Forms	These are hyperlinked to the District Council website

**Areas in the 2023-2024 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked**

	Reason
A	
B	
C	
D	
E	
F	No Petty Cash held, so this point was not covered.
G	
H	
I	
J	
K	This Council was not eligible for exemption. Not covered.
L	
M	
N	
O	The Council is not a trustee of any funds.

**Recommendations for action 2023-2024**

Areas for consideration or improvement	Recommendation
Ensure that the Clerk can action emergency spending in line with the policy document.	Increase the Barclaycard limit to allow spending in line with policy in case of Emergency.
Making Audit paperwork easier to find on website.	Provide a tab within Finance
Cemetery	Check if cemetery is exempt from Business rates

Yours sincerely,

Mrs Catherine Camp  
 Internal Auditor to the Council  
 07759 271507  
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	219,646	229,679
2. Annual precept	120,827	126,950
3. Total other receipts	35,566	49,736
4. Staff costs	43,584	42,514
5. Loan interest/capital repayments	14,927	14,729
6. Total other payments	87,849	124,181
7. Balances carried forward	229,679	224,941
8. Total cash and investments	229,679	224,941
9. Total fixed assets and long-term assets	435,103	436,134
10. Total borrowings	117,000	104,000

