

YORKSHIRE INTERNAL AUDIT SERVICES
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Ms Alison Hack,
Clerk to Ingleton Parish Council
9 Clarrick Terrace
Ingleton via Carnforth
Lancaster
LA6 3HP

Dear Ms Hack

**To the Members of Ingleton Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2021**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were carried out on the accounts and management arrangements to confirm that the systems of financial and other controls over the council's activities and operating procedures continue to be effective. Unfortunately, no visit to the council was possible again due to the continuing effect of the pandemic on work and travel arrangements, therefore the audit has been carried out online and by discussion with the clerk. Following that I can confirm that internal controls are operating as expected and there are no matters to give cause for concern.

Action taken on the recommendation in my previous report is noted in the paragraphs below. There are no new matters to bring to members attention. The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2020/21 has been completed as required.

Council Minutes

During the previous I noted that the council's minutes contained the heading and agenda item **to confirm the Minutes of the Parish Council Meetings held on x xxxx and review matters arising.**

General guidance is that vague agenda items that don't specify exact business (such as Matters Arising, correspondence and Any Other Business) are dangerous and should be avoided because a council cannot make unexpected decisions but if items intended to be discussed under Matters Arising are specifically listed on the agenda (as it appears here) they would be appropriately advertised. If non specific Matters Arising are included on an agenda members must ensure that they are only passing on information or queries and not making decisions under that item.

I recommended that for the avoidance of doubt the term 'Matters Arising' be removed from any future agendas to ensure that decisions would not be taken