

Town Parish Audit

9 Butlers Wharf
Hebden Bridge
West Yorkshire
HX7 8AF

The Clerk

Catherine Sharpe
Clerk to Ingleton Parish Council
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07791257059

28 May 2022

Dear Catherine Sharpe

Internal Audit of the Accounts for Financial Year ending 31st March 2022

I am pleased to inform you that the internal audit of **Ingleton Parish Council** is complete. There are no significant issues to report.

The tests and checks as per attached list were carried out.

Cashbook and bank reconciliation

The cashbook and bank reconciliation statement were agreed to the 31st of March 2022.

VAT claim

The VAT claims for the year had been carried out in an appropriate manner.

Budget

The compilation of the Councils budget for the year was reviewed and I can confirm that it had been properly compiled and effectively underpinned the precept demand.

Minutes

The Council's minutes were reviewed and were prepared for signing, item numbered but not paginated.

Insurance

Insurance cover is in place and is adequate for the major liabilities faced by the council.

Annual Governance and Accountability Return 2020/2021

I checked the figures in section 2 of the return and found them to be correct and ready for submission to the external auditor.

Box F As there was no evidence of the use of petty cash this has been entered as "not covered"

Box K As the authority had a limited assurance review of its 2019/20 AGAR this has been entered as "not covered"

Box L As the authority had an annual turnover exceeding £25,000 this has been entered as "not covered"

Internal Controls

I confirm that I have carried out appropriate tests and checks on the accounts and internal controls as detailed on the accompanying Independent Internal Audit check list and found them to be satisfactory.

Issues to note include:**Financial Reporting**

It was noted that names of employees were included in the cashbook, particularly in relation to salaries. This information should remain anonymous, in-line with GDPR and therefore the staff member's name should be replaced by the job title.

Section 137 Payments

It was noted that correctly S137 payments are accounted for separately in the cashbook. Potentially some of these payments should not be categorised at S137. For instance, there are other powers that can be used for tree works and clerk's training? S137 should only be used if no other power exists.

I can confirm that all original and additional information requested was provided in an efficient, detailed and timely manner.

Yours sincerely



Naomi Goddard

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