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Ms Alison Hack,
Clerk to Ingleton Parish Council
9 Clarrick Terrace
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Lancaster
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Dear Ms Hack

**To the Members of Ingleton Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2020**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were carried out on the accounts and internal controls to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective. Unfortunately, no visit to the council was possible this year as the timing of the audit coincided with changed working and travel arrangements due to the pandemic, 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. Various matters were discussed with the clerk and action agreed where necessary. There is one matter to bring to the attention of members which is detailed in the following paragraphs.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2019/20 has been completed as required.

Council Minutes

During my review of the council's minutes I noted that they 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. It is unlawful to make a decision without sufficient (three clear days) warning. However, 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 note that recently the agenda item **ADJOURNMENT for questions/items for attention raised by members of the public or Councillors** has been amended to remove questions from councillors as it was felt that such matters should be raised with the clerk before the meeting i.e. to include on an agenda.

I recommend that for the avoidance of doubt the term 'Matters Arising' is removed from any future agendas to ensure that decisions will not be taken incorrectly and that future agendas specify only the exact business to be discussed. In that way unlawful decisions are not likely to occur.

I would like to thank the clerk for her assistance during the audit.

Yours sincerely

JL Bennett
June 2020

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