

YORKSHIRE INTERNAL AUDIT SERVICES
26 STOCKWELL ROAD KNARESBOROUGH NORTH YORKSHIRE HG5 0JZ
TELEPHONE 01423 797817

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 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.

