

Internal Audit Report

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

Name of council:	Sileby Parish Council		
Name of Internal Auditor:	Cathy Walsh	Date of report:	09 May 2023
Year ending:	31 March 2023	Date audit carried out:	03 May 2023

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 2022. 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 met with Rosemary Richardson (Clerk) and Julie Lovatt (Deputy Clerk) on 03 May 2023 and carried out the year-end audit of the council. I would like to take the opportunity to thank Rosemary and Julie for their co-operation and assistance in delivering the council's internal audit.

In preparation for the audit, I examined the publicly available information displayed on the council's website, including the council's policies, procedures, agendas, minutes, financial and other records. I sought evidence to confirm that the previous year's Internal and External Audit reports had been properly reported to the council and where necessary acted upon by the council.

During my visit I also examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due processes (i.e. compliance with the proper practices as set out in the JPAG Practitioners Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control, year-end procedures and compliance with the publication requirements of the 2021/22 AGAR.

It is clear that the council continues to demonstrate good standards of compliance both with regulatory requirements and the proper practices. The Parish Council has a robust accounting system in place. Files and records I asked to see were easily accessible and well organised. The council has an extensive list of adopted policies, procedures and risk records, which are regularly reviewed. The council's website is well-

maintained, easy to navigate and all files and information kept up to date. As such, I am pleased to be able to report that I am satisfied that in all significant respects, the internal control objectives I am required to consider were achieved throughout the financial year to a standard adequate to meet the needs of the council.

Accordingly, I have completed and signed off the Annual Internal Audit Report of the AGAR as required.

Yours sincerely,



Mrs Cathy Walsh

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	346,476	339,843
2. Annual precept	225,248	239,585
3. Total other receipts	93,156	111,678
4. Staff costs	140,271	148,813
5. Loan interest/capital repayments	0	0
6. Total other payments	184,765	156,337
7. Balances carried forward	339,843	385,956
8. Total cash and investments	316,851	372,185
9. Total fixed assets and long-term assets	903,727	904,749
10. Total borrowings	0	0