

WINSTER PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

I have carried out an Internal Audit of the Council's books and records in accordance with the Council's requirements and planned coverage under the guidelines of Governance and Accountability for Local Councils. My Internal Audit and this Report are undertaken in order to assist the Parish Council in completing the Annual Governance and Accountability Return for 2021/22 and is not a replacement for an External Audit. My work has been carried out on a sample basis to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. Where areas of concern are encountered additional work is undertaken to ascertain the extent of the problem and to form an opinion as to the effect on Council finances. Advice can then be given to correct the situation and the Council can then agree further controls where necessary to ensure future compliance with regulations. My audit has covered the work carried out by the Clerk(s) to the Council ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper, timely and correct manner.

Annual Governance and Accountability Return Annual Internal Audit Report.

I have ticked the "Not Covered" response in section F of the Internal Audit Report on the Annual Governance and Accountability Return as the Parish Council does not operate a Petty Cash system.

I have ticked the "Not Covered" response in section K of the Internal Audit Report on the Annual Governance and Accountability Return as this does not apply to the Parish Council.

Section B has been given a NO response as not all supporting invoices for payments were present in the records and could not be located at the time of audit. In future all invoices should be filed and present for inspection.

Section C has been given a NO response as the Risk Assessment was not reviewed and approved by the Parish Council within the financial year. A review was undertaken in May 2022 and a revised Risk Assessment was approved by the Parish Council.

Section D has been given a NO response as there was no supporting Budget to set the Precept. In future figures must be drawn up and presented to the Parish Council for discussion and approval.


Continued.

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Section M has been given a NO response as the Parish Council did not provide for the exercise of public rights for 2020/21 within the correct period. In future there should be correct observance of the relevant dates for this notification.

Section N has been given a NO response as the 2020/21 Annual Governance and Accountability Return was not published until after the deadline of 30th September 2021. In future this requirement should be observed with proper notification on the Parish website.

I conclude that the system of internal control in place for 2021/22 was under considerable stress with poor continuity with two Locum Clerks and also changes in the Parish Council. Much effort has been put in but unfortunately not all corrective work was carried out within the financial year. The Clerk currently in office has made considerable inroads into this work to bring the internal control system back to the level of efficiency that is expected by the Parish Council.



J S Marriott
Accountant
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Chesterfield
Derbyshire
S42 5ED

23rd May 2022

Annual Internal Audit Report 2021/22

EN Winster Parish Council

winsterparishcouncil.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

13/05/2022 23/05/2022 DD/MM/YYYY

John S. Marriott OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date 23/05/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).