

# **BOUGHTON UNDER BLEAN PARISH COUNCIL INTERNAL AUDIT REPORT 2022-23**

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2022-23 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2022-23 Annual Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound. As a result of my audit and my discussions with your Clerk I was able to answer 'YES' to all the relevant questions contained in the AIAR for 2022-23.

I would like to take this opportunity to thank your Clerk for the additional assistance given to me in the conduct of the audit that took place on 11 April 2023.

## **PREVIOUS AUDITS:**

### **External auditor 2021-22:**

The external audit certificate for 2021 was issued without qualification or comment on 26 July 2022. It was considered by the Council at its meeting on 13 December 2022.

### **Internal auditor 2021-22:**

Last year I commented about the practice of delegating work to a group of councillors being unlawful. I have since reported on the decision around the Clerk's pension arrangements where again a matter was left to a group of councillors to come up with a recommendation. This also would be unlawful.

I have previously reported on the need to comply with sections from the Local Government Finance Act 1992 (LGFA 1992) when preparing the budget and in setting the precept. The budget for 2023-24 as adopted does not show all the calculations required by s49A LGFA 1992 specifically missing out intended contributions to or from reserves and in not producing a net council tax requirement. As the net council tax requirement becomes the precept per s41 LGFA 1992 the Council has not set its precept according to law. As LGFA 1992 sets out, the budget and precept decisions are effectively one process, although two resolutions are needed. There is no scope to consider what the precept should be other than by recalculating and readopting the budget.

## **FINDINGS THIS AUDIT:**

I carried out sufficient work to enable me to complete the Annual Internal Audit Report. This included review and testing of transactions from the cashbook, testing of the end of year bank reconciliation and review of the Council's minutes for compliance with legal requirements and that items in the accounts are consistent with council decisions.

I found all the financial records to be accurate and up to date. There were no unexplained entries in the bank reconciliations. All tests were completed satisfactorily.

I have nothing further to report

**Lionel Robbins  
Independent Internal Auditor  
23 April 2023**