

TUNSTALL 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 Governance and Accountability 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.

Following my audit and my discussions with your Locum Clerk I have answered "No" or "Not Covered" to a majority of the questions contained in the AIAR for 2022-23. Reasons for these answers are set out in my supplementary report accompanying the AIAR.

I would like to take this opportunity to thank your clerk for the assistance given to me in the conduct of the audit that took place on 16 June 2023.

PREVIOUS AUDITS:

External auditor 2021-22:

The audit is not yet complete.

Internal auditor 2021-22:

I have noted my predecessor's report. Given the Council's current circumstances there I have not attempted to follow up on his report except as noted below.

FINDINGS THIS VISIT:

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing a number of transactions to invoices or other supporting documentation. I have also reviewed, where they were available, the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

I found the financial records to be accurate and up to date.

I was unable to review minutes in general because the Council was inquorate. As it is unable to take decisions the Council has failed to carry out its duties in respect of the Annual Governance and Accounting Returns for 2021-22 and is likely to be unable to carry them out for 2022-23.

As set out in Item G in my supplementary report to the AIAR I believe that the Council did not comply with s41 and s49A Local Government /Finance Act 1992 when deciding the budget and precept for 2023-24. S41 states that the precept is the result of budget calculations made under s49A, thus a change in budget is needed in order to effect a change in the resulting precept. The decision made to set the precept at £7,500 with the balance coming from reserves does not comply with s41.

The Council had not made a claim for recovery of VAT during 2021-22. I note that a claim was made in 2022-23 and £2,885 was received on 31 March 2023.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
23 June 2023