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LIGHTATOUCH

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09 June 2023

The Parish Clerk

Bembridge Parish Council

5 Foreland Road

Bembridge

Isle of Wight

PO35 5XN

Dear Julia

**Final Internal Audit Review:
Bembridge Parish Council – covering January 2023 to March 2023 and Year End procedures**

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor’s Report on the 2022-23 Annual Governance and Accountability (AGAR).

We have complied with the legal requirements and proper practices set out in:

- ‘Accountability and Governance for Local Councils – A Practitioners’ Guide (England)’ 2022
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2022/2023 to check that the Council adheres to the requirements set out in the Accountability and Governance for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

The Responsible Finance Officer has provided view access to the Scribe software which details transactional information to March 2023 and End of Year details to support the current governance and financial management position of the Council 2022/2023.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 from the Council's website.

As we have carried out an interim internal audit visit in January 2023, we are also using the information already recorded from this review to complete the internal control objectives on the (AGAR) Internal Audit Report.

Where this is necessary, we will complete the AGAR Internal Audit Report on evidence already seen from the previous review. This is acceptable practice for the External Auditor.

As part of this final Internal Audit review, we checked:

Bank Reconciliations and Investments

- the Bank Reconciliation at 31 March 2023 was re-performed, and no errors were noted.
- the investments of the Council were checked and agreed at the 31 March 2023.

Income and Expenditure including VAT reimbursements and PWLB Loan balances

- all income and expenditure items as at 31 March 2023 were confirmed and details are accurate to the records held by Council.

Parish Council Minutes

- Minutes of the Council were checked for approvals and decisions made and approval of payments was checked for the period January 2023- March 2023.

Risk Assessment 2022/2023

- the risks of the Parish Council were reviewed in March 2023 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2022) is met.

Insurance

- the Insurance Cover is sufficient for the size of the Parish Council.

Asset Register

- The Asset Register at 31 March 2023 was reviewed and additions for 2022/23 were agreed.

End of Year Procedures

A full check was carried out on the End of Year documentation provided by the Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2021/22 and 2022/23 shown on Section 2 of the AGAR as required by the External Auditor.

The 2022/2023 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations during 2022.

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This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins.

(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulations 2015).

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

This report should be noted and circulated for the next meeting of the Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Letter Report should also be Minuted by the Council.

Yours sincerely,
Tim Light FMAAT
Internal Auditor