

Internal Audit Review 22/23

10 Reedman Close  
Langtoft  
PE6 9RL  
4 May 2023

To the  
Chairman  
Clerk/RFO  
Langtoft Parish Council

I have reviewed the Parish Council Accounts for the full year 2022/23 and I am satisfied that all the financial transactions have been authorised by the Council, have been correctly recorded in the accounts and the financial position correctly reported to the Council.

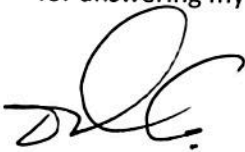
I also confirm that in my view the figures shown in Section 2 of the AGAR for 31 March 2023 do correctly represent the financial position of the Council at that date. I have also reviewed the separate analysis documentation supporting the AGAR.

I have also completed and signed the internal audit section of the AGAR without any qualifications.

Observations on internal controls:

- I note that the Standing Orders, Financial Procedures and Risk Assessment along with other Council Policies were reviewed, re-adopted and published on the Website during the financial year.
- Generally, the supporting documentation was good but there were a few instances of missing documents including for the insurance claim where I was unable to verify the income and expenditure but have no reason to doubt the accuracy. I also note that the requirement to declare a financial interest was correctly recorded at the Council meeting when the payments were authorised by the Council.
- In my view the external audit certificate for the 2021/22 accounts is incomplete as the only copy signed off by the external auditors dated 27 September 2022 states "that we do not certify that .....because the review was not completed in time...." and is therefore ambiguous whether they have agreed the accounts or not. The delay was with the auditors not the submission of the accounts to them. The 27 September document was published by the Clerk as required by the regulations.
- I note that the new hourly pay rates from 1 April 2022 for the two Council employees were authorised by the Council but the gross pay is effected by the hours worked so an annual statement of the gross salaries authorised by the Chair would be a good control and provide authority for the Clerk/RFO to process the payroll.

I would like to thank Sarah for the very good presentation of the documentation for the audit and for answering my queries.



Derek Risk