

Annual Internal Audit Report 2022/23

Duddon Parish Council

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During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		✓

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

06/04/2023 - 08/04/2023

Name of person who carried out the internal audit

CLIVE MOODY

Signature of person who carried out the internal audit

Clive Moody

Date

08/04/2023

*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).

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CHAIRMAN AND COUNCILLORS,
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7TH April 2023

ANNUAL RETURN FOR FINANCIAL YEAR ENDED 31ST MARCH 2023

As an Independent Internal Auditor to the Duddon Parish Council I have completed the Internal Audit Report Of the Annual Governance Return for the financial year ended 31st March 2023 which has now been returned to the Parish Clerk.

I have carried out this work with reference to the Financial Regulations (2014) which were adopted by the Council on the 22nd May 2014.

In addition the Internal Audit has taken into account Public Sector Internal Audit Standards (PSIAS).

In accordance with the Transparency code for smaller authorities, set out by The Secretary of State for The Department for Communities and Local Government, (December 2014), my Internal Audit Report should be published on a publicly accessible web-site together with other prescribed information which Duddon Parish Council is required to make available.

In my opinion the Council's responsibility in law for ensuring that its financial management is adequate and effective is being met. In addition I believe that the council continues to have a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for management of risk.

Accounting records of the council I have found to be maintained up to date and in accordance with proper accounting practice and benefit from now being maintained on proprietary accounting software

CLIVE MOODY FCMA

