

# Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Gosford and Water Eaton Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	10.05.2024
Year ending:	31 March 2024	Date audit carried out:	25 <sup>th</sup> April and 10 <sup>th</sup> May 2024

*Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.*

***The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.***

## To the Chairman of the Council:

I completed the year-end audit review of Gosford and Water Eaton Parish Council remotely on 25<sup>th</sup> April and 10<sup>th</sup> May 2024. I would take this opportunity to thank Karen and Cherie for their responses to my enquiries.

I reviewed the information available on <http://www.gosfordandwatereaton-pc.gov.uk/>. By examination of the website and documents provided, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I would like to point out the following issues which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- There are a number of occasions where resolutions to spend are made without the proposals being specific on the agenda for example 21/165, 21/172.03, and 22/200. Items requiring a decision, particularly those resulting in spending of public money, must be specified on the agenda as per the Local Government Act 1972, Sch 12, para 10(2)(b).
- Sections 1 and 2 of the 22-23 AGAR were approved before the receipt and review of the Internal Auditor's Report for that year which does not follow the order required as per the AGAR instructions which requires the Internal Auditor's Report to be received and reviewed before completion of Section 1 - The Annual Governance Statement (AGS) in order to inform your responses to the statements on the AGS.

I have ticked 'not covered' to statements F, K, and O of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself exempt from external audit in 2022-23.
- The Parish Council is not a trustee.

I have ticked 'no' to statement N of the Internal Audit Report as the Parish Council did not publish a Notice of Conclusion of Audit for the 2022-23 financial year.

I was able to answer 'yes' to all other questions and have signed the Return as required.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Buttle', with a stylized flourish at the end.

Mrs Kirsty Buttle  
Internal Auditor to the Council  
07985 203 029  
kirstybuttle@hotmail.co.uk

The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2023</b>	<b>Year ending 31 March 2024</b>
1. Balances brought forward	89565	86982
2. Annual precept	68441	71179
3. Total other receipts	162	0
4. Staff costs	24502	28269
5. Loan interest/capital repayments	0	0
6. Total other payments	46684	71875
7. Balances carried forward	86982	58017
8. Total cash and investments	86982	58017
9. Total fixed assets and long-term assets	98378	118038
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2023)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed.