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Philip Edwards  
Clerk to Hinton Blewett Parish Council  
4, Valley View  
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BS39 5SN

16 April 2022

Dear Philip

## **HINTON BLEWETT PARISH COUNCIL**

### **Internal audit report - Year ended 31 March 2022**

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.

I am bound by the ethical guidelines of the Institute of Chartered Accountants of England and Wales. I confirm that I am independent of the Council.

The internal audit work I have carried out has been planned to enable me to give my opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2021-22 Annual Governance and Accounts Return.

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

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England) 2021
- The Accounts and Audit (England) Regulations 2015 (as amended).

I was appointed as internal auditor to the Parish Council for 2021-22 on 25 November 2021.

My internal audit review was carried out on 12 April 2022.

## **Background**

The Clerk is CiLCA qualified and has been employed by the Council since 1 December 2021.

Hinton Blewett Parish Council has income and expenditure of less than £25,000 and is eligible to exempt itself from review by the external auditor, PKF Littlejohn.

The Council is required to comply with the Local Government Transparency Code for Smaller Authorities 2014.

The Council's accounting records are maintained on RBS Alpha software.

## **Internal audit checks**

I have undertaken a series of audit tests on the Council's financial records, vouchers, documents, minutes, policies, procedures and insurance documentation to ascertain the efficiency and effectiveness of the Parish Council's internal control framework. This internal audit report is based on the audit testing carried out at the visit.

During this visit I checked the following:

- Minutes of Council Meetings
- Policies and procedures
- Bank and cash
- Income
- Expenditure
- VAT claims
- Payroll
- Risk assessment
- Insurance
- Budgets and reserves
- Transparency
- Public Rights
- Year end checks

## **Findings**

Details of good practice noted, my recommendations and other matters to be brought to the Council's attention are set out below.

### **Good practice**

- The Clerk is CiLCA qualified
- The Council maintains its books and records on RBS software
- All records were up to date and easy to follow
- The Council's Standing Orders and Financial Regulations are reviewed regularly and are tailored appropriately for the Council
- The Council has appropriate policies in place
- The Clerk is aware of the requirements of GDPR and the Council is registered with the ICO
- Bank reconciliations are prepared accurately and regularly
- All payment vouchers tested were evidenced as approved
- HMRC Toolkit is used for the payroll

### **Good practice – continued**

- All employees have contracts of employment
- The budgeting process is detailed and thorough and monitored throughout the year
- VAT claims are made regularly
- The risk assessment has been adopted during the year
- The asset register is complete and accurate and has been properly maintained
- Adequate insurance is in place
- The Council complies with the Transparency Code for Smaller Authorities 2014
- The Council has taken appropriate action to enable it to continue to meet and function during the Covid-19 pandemic

### **Recommendations**

There are no recommendations to make to the Council, as the current clerk has already implemented several improvements to the internal controls in place.

### **Other matters to be brought to the Council's attention**

- The Annual Internal Audit Report was completed with positive responses to all relevant objectives.

### **Conclusion**

Based on the tests I have carried out, in my view, the internal control procedures in operation are adequate to meet the needs of Hinton Blewett Parish Council.

### **Next Steps**

This report should be noted and taken to the next meeting of the Parish Council. The Council should decide what action will be taken on the recommendations I have made.

Kind regards

Yours sincerely



Bridget Bowen FCA

Internal auditor