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17 May, 2023

The Town Clerk

Wincanton Town Council

Market Place

Wincanton

Somerset

BA9 9LD

Dear Emma

Final Internal Audit Report

Wincanton Town Council – November 2022 to March 2023

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 Accountability and Governance Annual Return (AGAR).

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

- 'Accountability and Governance for Smaller Authorities – 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 (RFO) has provided back-up information from RBS Omega Software for the period November 2022 to March 2023 and End of Year details to support the current governance and financial management position of the Council.

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

As we have carried out an Interim Internal Audit visit in 2022/2023, we are also using the information already recorded from these visits 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 reviews. This is acceptable practice for the External Auditor.

We are pleased to report that the work of the Town Clerk and new Responsible Finance Officer has improved the governance and financial management of the Town Council during 2022/2023. We have noted that the following has been actioned and completed with 2022/2023:

- The launch of a new website which is now compliant with the requirements of the Transparency Code Regulations 2015.
- The refurbishment of the Town Hall Offices
- A staff review and revised Contacts of Employment to Council staff, where appropriate.
- The appointment of the permanent Deputy Clerk/ Responsible Finance Officer
- The introduction of new Reserves, investments and Grants policies
- The completion to resurface Cemetery pathways.
- Changed and updated the Cemetery Regulations, reviewed the cemetery fees.

Further work is now in progress for the Town Council to transfer to:

- Office 365 and
- review all legal documents held by the Town Council.

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

Bank Reconciliations

- the Bank Reconciliation at 31 March 2023 was re-performed and no errors were noted.

Income and Expenditure

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

VAT Reimbursement

- the RFO has completed a VAT claim for January 2023 to March 2023 totalling £14,942.86 which will be submitted to HMRC in May 2023.

Risk Assessment 2022/2023

- the risks of the Parish Council were reviewed on 27 February 2023 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2022) is met.

Parish Council Minutes

- Minutes of the Council were checked for approvals and decisions made and approval of payments was checked for November 2022 to March 2023.

Asset Register

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

End of Year Procedures 2022/2023

A full check was carried out on the End of Year documentation provided by RFO 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 2022/2023 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.

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.

We are pleased to report that the various records and procedures in place for the Council provide an appropriate standard of control.

This report should be noted and taken to 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.