[redacted]

Sarah Kearney, Parish Clerk
Chesterton Parish Council
The Community Centre
2 Geminus Road
Chesterton
Oxfordshire, OX26 1BJ

8th June 2022

Elaine Anstee
Taken address out
Due to Data Protection

Dear Sarah,

Internal Audit Report 2021-22

I have carried out an internal audit review, acting independently, and basing this review on the requirements of the Annual Governance and Accountability Return for 2021-22. I have looked at the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls that have been in operation during the financial year ended 31 March 2022.

This audit has been carried out using the council's website and one meeting with the Clerk on 16th March 2022 where the documentation that I needed to physically inspect was carried out. This meeting was beneficial to both parties and some of the issues discussed have already been actioned or were in the process of being addressed.

There were no significant issues identified though there are some best practice and procedural notes that are recommended below:

1. The first meeting of the year in May where the Chairman is elected should be titled the 'Annual Parish Council Meeting'.
2. The minutes of the Finance Meeting are RESOLVED in the Full Council minutes as a regular item and it would be good to see these on the website.
3. List of member's interests should be held and ideally published on the website.
4. As General Power of Competence not held by the council it would be good practice to record the 'power' under which payments are made.
5. In February or March each year to have 'Statement for Internal Financial Control' reviewed by full council and minuted under resolution.

Items 2 to 4 were also in the Internal Audit letter for 2020-21 so it would be good to see these actioned in 2022-23.

In summary

The Council has competent arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective. There are approval and authorisation controls to minimise risk. The audit and management trail for financial transactions is good. I note that the External Auditor recorded some procedural issues for the 2020-21 AGAR which I am sure will be taken into account before submitting the 2021-22 AGAR..

Yours sincerely

By email

Elaine Anstee FdA: Community Governance

Attachments:

Page 3 of the AGAR for 2021-22 - signed
Review Framework for 2021-22
Invoice Number EAA/2022/005