

# Internal Audit Report

For

## Lighthorne Parish Council

Year Ended 31 March 2023

Internal Auditor: Trevor B Gill

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30th April 2023

# Internal Audit for Lighthorne Parish Council

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## Internal Audit for Lighthorne Parish Council

### Basis of the Report

This internal audit report is based upon the Joint Panel on Accountability and Governance Practitioners' Guide Section 4 Best Practice Guide for Internal Audit issued in March 2023

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvements in these processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations, and applying the approach to internal audit and testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity, and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

**NB: It would be incorrect to view the internal audit as the detailed inspection of all records and transactions of the Council in order to detect fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be the day-to-day function of the staff and councillors and not left for internal audit.**

# Internal Audit for Lighthorne Parish Council

## Introduction

The audit was undertaken during April 2023. The audit has been conducted without a face-to-face meeting and therefore has been conducted by email and telephone conversations.

Where it was not practical to physically review documents, invoices, receipts, or registers, I will be pleased to review these if deemed necessary or advisable by either the Council, the Clerk / Responsible Financial Officer, (“RFO”) or if specifically requested by a member of the public. However, based upon all of reviews in my opinion this review, if requested, is unlikely uncover any major issues.

For detailed information regarding each section of the audit please refer to Appendix 1.

## Section 1 – Finance & Insurance

Lighthorne Parish Council uses an Excel spreadsheet for recording it's financial transactions. The number of transactions is very small, and this is appropriate for a Council of this size.

All receipts and payments were properly accounted for and were reflected in the accounts and the bank accounts in an accurate and timely manner.

1. A transaction level report has been produced and this has been reviewed and no anomalies were found
2. A random sample of the transactions were cross referenced to the minutes and no concerns were raised
3. There was no expenditure under Section 137 during the period of the audit.

## Section 2 – Risk Management

It is noted that Lighthorne Parish Council has adopted an Emergency Plan which covers the general information and contact details for the majority of the external services. Local information has also been included resulting in a consolidated emergency plan. It is recommended that a review of the contact details is undertaken on a regular basis to ensure that these are up to date.

I would also recommend that the section detailing people who could require special consideration is reviewed on at least a six-monthly basis. This should be recorded in the minutes to show that this has been done.

It is noted that the Risk Assessment was last reviewed in March 2021 and should now be reviewed to ensure that all of the risks that are relevant to Lighthorne Parish Council and their control procedures are relevant and up to date. This is particularly important as in the unlikely event of an insurance claim the insurers would almost certainly request sight of this document.

The insurance policy which is reviewed annually is considered to be comprehensive and is recorded as reviewed and accepted.

## Section 3 – Due Process

### Standing Orders

A review of the standing orders was undertaken, and it is recommended that a review of the policies is undertaken and also the policies are reviewed in line with the WALC list of recommended policies.

I would recommend that the Council considers adopting a Co-Option Policy, and a Freedom of Information Policy.

I accept that the Council might not see the need for a Co-Option Policy but increasingly we are seeing that there are Councillor vacancies which are frequently filled by Co-Option and having a policy in place in case of need is good practice.

### Councillors Code of Conduct

It is pleasing to note that the Parish Council has adopted LGA approved version of the Code of Conduct.

## Internal Audit for Lighthorne Parish Council

### Agendas

A review noted that all agendas are of a high standard and were properly issued signed and dated

### Minutes

The minutes are of a high standard and showed no unusual items and that they are properly signed as adopted.

### Section 4 – Payroll & Employees

Invoices are received and properly approved in respect of the Clerk and Responsible Financial Officer.

### Section 5 – Charities

Not applicable

### Section 6 – Burial Authorities

Not applicable

### Section 7 - Parish Website

I have reviewed the Parish Council's website and find it comprehensive in terms of the documents and information that it places in the public domain.

I believe that the requirements under the Transparency Act 2014 and the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018 are being met. However, I could not find the Accessibility Statement as required under the relevant legislation.

It is noted that for all files that are uploaded that relate to Parish Council business are in pdf format which is good practice. This considerably reduces the risk of files in other formats being downloaded and amended. In addition, files in formats other than pdf are much more difficult to view in browsers and this could lead to issues under the accessibility requirements.

### Conclusion

Thank you for inviting me to undertake the Internal Audit for Lighthorne Parish Council.

Whilst reviewing the processes, documentation, and finances it is very apparent that the affairs of the Parish Council have been in very safe hands. The Clerk & Responsible Financial Officer has implemented a high standard of internal control and documentation and fully understands the governance and financial requirements associated with Parish Councils.

Where I have made recommendations above it is for the Council to consider whether they are appropriate and should be implemented.

As in previous years the section relating to petty cash in the AGAR Return Part 3 item F has been duly marked as not covered. This does not imply anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Lighthorne Parish Council it means that there is no petty cash. A letter covering this item has been provided in accordance with the external audit requirements, Appendix 2.

This concludes the audit.

Trevor B Gill  
30<sup>th</sup> April 2023

# Appendix 1

## LIGHTHORNE PARISH COUNCIL - INTERNAL AUDIT CHECKLIST - YEAR ENDED 31 MARCH 2023

Name of Council		LIGHTHORNE PARISH COUNCIL		Name of Clerk	Laura Newberry					
No of Councillors				Name of RFO (if different)	As above					
Quorum				Precept Amount	£14,130					
Electorate numbers				Gross Income	£46,248					
1.0	<b>Finance &amp; Insurance</b>									
1.1	<b>Financial Regulations &amp; Finance Specific Policies</b>									
Ref	Activity	LPC Date Last Approved	Hyperlink	Reviewed	Complete	Comments / recommendations				
1.11	LPC - Bank Mandate			Yes	Yes					
1.12	LPC - Financial Controls Summary			N/A	Yes					
1.13	LPC - Financial Regulations	09 February 2021	<a href="#">LPC Financial Regulations.pdf</a>	Yes	Yes					
1.14	LPC - Investment Policy			N/A	Yes					
1.15	LPC - Reserves Policy	10 August 2021	<a href="#">LPC Reserves Policy.pdf</a>	Yes	Yes					
1.16	LPC - RFO Appointed			Yes	Yes					
1.17	LPC - S7 The General Power of Competence			N/A	Yes					
1.18	LPC - Standing Orders & Direct Debits			Yes	Yes					
1.19	LPC - Previous Year End Accounts			Yes	Yes					
1.2	<b>Book Keeping</b>									
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations				
1.21	Arithmetically correct			Yes	Yes					
1.22	Evidence of Internal Control			Yes	Yes					
1.23	Ledger maintained and up to date?			Yes	Yes					
1.24	Payments ledger supported by invoices, authorised and minuted			Yes	Yes					
1.25	Regular reporting and minuting of bank balances			Yes	Yes					
1.26	S137 expenditure minuted			N/A	Yes					
1.27	S137 expenditure of direct benefit to electorate			N/A	Yes					
1.28	S137 seperately recorded and within limits			N/A	Yes					
1.29	VAT evidence, recording and recalimed			Yes	Yes					
1.3	<b>Bank reconciliation</b>									
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations				
1.31	Any unexplained balancing entries in any reconciliation			Yes	Yes					
1.32	Bank statements and ledger reconcile			Yes	Yes					
1.33	Evidence of quarterly reconciliation check as per Financial Regulations			Yes	Yes					
1.34	Is there a bank reconciliation for each account			Yes	Yes					
1.4	<b>Budget and Precept</b>									
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations				
1.41	Annual budget to support the precept			Yes	Yes					
1.42	Any reserves earmarked			Yes	Yes					
1.43	Any unexplained variances against budget			Yes	Yes					
1.44	Has budget been discussed and adopted by the Council			Yes	Yes					
1.45	Precept demand correctly minuted			Yes	Yes					
1.5	<b>Purchase Orders</b>									
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations				
1.51	Committee terms of reference exist and have been reviewed			N/A	Yes					
1.52	Legal powers identified in minutes and/or cash book			N/A	Yes					
1.53	Purchase orders raised for expenditure			N/A	Yes					
1.54	Purchasing authority defined in Financial Standing Orders			N/A	Yes					

Petty Cash						
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
1.61	If no petty cash has letter to auditors been issued			Yes	Yes	
1.62	Is all petty cash spent recorded and supported by VAT receipts where applicable			N/A	Yes	
1.63	Is petty cash expenditure reported to the Council			N/A	Yes	
1.64	Is petty cash reimbursement carried out regularly			N/A	Yes	

Year end accounts prepared on correct accounting process						
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
1.71	LPC - Year End Accounts			Yes	Yes	
1.72	LPC - Bank statements and ledger reconciles			Yes	Yes	
1.73	LPC - Underlying financial trial from records to presented accounts			Yes	Yes	
1.74	LPC - Where appropriate, debtors and creditors properly recorded			Yes	Yes	
1.75	LPC - Has the council agreed, signed and minuted sections 1 & 2 of the annual return			Yes	Yes	
1.76	LPC - AGAR Part 2			N/A	Yes	
1.77	LPC - AGAR Part 3			Yes	Yes	
1.78	LPC - End of Year Accounts			Yes	Yes	
1.79	LPC - Standing Orders & Direct Debits			Yes	Yes	
1.80	LPC - Do arrangements for public inspection of council's records exist			Yes	Yes	

Insurance cover sufficient and appropriate						
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
1.81	LPC - Insurance Policy	13 April 2022	<a href="#">20220413 BHB Policy Schedule.pdf</a>	Yes	Yes	
1.82	LPC - Fixed Assets Register	10 May 2022	<a href="#">LPC Asset Register.pdf</a>	Yes	Yes	
1.83	Evidence of insurance review			Yes	Yes	
1.84	Evidence of Public and employee liability insurance	13 April 2022	<a href="#">20220413 BHB Policy Schedule.pdf</a>	Yes	Yes	
1.85	Does the council keep a register of all material assets owned			Yes	Yes	
1.86	Value of individual assets included			Yes	Yes	
1.87	Inspected for risk and up to date inspection records exist			Yes	Yes	

Risk Management						
Annual risk assessment review						
Ref	Activity	LPC Date Last Approved	Hyperlink	Reviewed	Complete	Comments / recommendations
2.11	LPC - Financial Risk Assessment	09 March 2021	<a href="#">LPC Risk Assessment.pdf</a>	Yes	Yes	
2.12	LPC - Emergency Plan	May 2021	<a href="#">LPC Emergency Plan.pdf</a>	Yes	Yes	
2.13	LPC - Are all electronic files properly backed up			Yes	Yes	

Previous Internal Control Reports						
Ref	Activity	LPC Date Last Approved	Hyperlink	Reviewed	Complete	Comments / recommendations
2.21	LPC - Internal Audit Report	27 June 2022	<a href="#">20220331 LPC Internal Audit Report.pdf</a>	Yes	Yes	
2.22	Were recommendations from the previous Internal Audit Report implemented			Yes	Yes	

Due Process						
Standing Orders & Policies With Last Review Date						
Ref	Activity	LPC Date Last Approved	Hyperlink	Reviewed	Complete	Comments / recommendations
3.13	LPC - Co-Option Procedure			Recommended	Yes	
3.15	LPC - Complaints Procedure	10 August 2021	<a href="#">LPC Complaints Procedure.pdf</a>	Yes	Yes	
3.17	LPC - Data Protection Policy	11 June 2019	<a href="#">LPC Data Protection Policy.pdf</a>	Yes	Yes	
3.25	LPC - Equality & Diversity Policy	12 March 2019	<a href="#">LPC Equality &amp; Diversity Policy.pdf</a>	Yes	Yes	
3.29	LPC - Freedom of Information Policy			Recommended	Yes	
3.35	LPC - Health & Safety Policy	12 March 2019	<a href="#">LPC Health &amp; Safety Policy.pdf</a>	Yes	Yes	
3.40	LPC - Non Financial Standing Orders	2020	<a href="#">LPC Standing Orders.pdf</a>	Yes	Yes	
3.46	LPC - Publication Scheme	Unknown	<a href="#">LPC Publication Scheme.pdf</a>	Yes	Yes	
3.48	LPC - Retention Of Documents	10 August 2021	<a href="#">LPC Retention of Documents Policy.pdf</a>	Yes	Yes	
3.50	LPC - Scheme of Delegation	10 May 2022	<a href="#">LPC Scheme of Delegation.pdf</a>	Yes	Yes	
3.53	LPC - Transparency Code	09 March 2021	<a href="#">LPC Transparency Code.pdf</a>	Yes	Yes	

Councillor Code of Conduct						
Ref	Activity	LPC Date Last Approved	Hyperlink	Reviewed	Complete	Comments / recommendations
3.21	LPC - Code of Conduct		<a href="http://www.lightbhorpc.uk/members/members.shtml">http://www.lightbhorpc.uk/members/members.shtml</a>	Yes	Yes	Link to SDC website
3.22	LPC - Councillor Responsibilities	09 March 2021	<a href="#">LPC Roles &amp; Responsibilities.pdf</a>	Yes	Yes	
3.23	LPC - Expenses Policy	12 March 2019	<a href="#">LPC Expenses Policy.pdf</a>	Yes	Yes	
3.26	LPC - List of member interests held		<a href="https://democracy.stratford.gov.uk/mgParishCouncilDetails.aspx?ID=28&amp;LS=4">https://democracy.stratford.gov.uk/mgParishCouncilDetails.aspx?ID=28&amp;LS=4</a>	Yes	Yes	

Agendas signed, informative and displayed with a clear 3 days notice						
Ref	Activity	LPC Meeting Date	Hyperlink	Reviewed	Complete	Comments / recommendations
3.31	LPC - Ordinary Meeting Agenda	12 April 2022	<a href="#">20220412 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.32	LPC - Ordinary Meeting Agenda	10 May 2022	<a href="#">20220510 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.33	LPC - Annual Parish Meeting Agenda	17 May 2022	<a href="#">20220517 Agenda LPC Annual Parish Meeting.pdf</a>	Yes	Yes	
3.34	LPC - Ordinary Meeting Agenda	14 June 2022	<a href="#">20220614 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.35	LPC - Ordinary Meeting Agenda	12 July 2022	<a href="#">20220712 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.36	LPC - Ordinary Meeting Agenda	09 August 2022	<a href="#">20220809 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.37	LPC - Ordinary Meeting Agenda	27 September 2022	<a href="#">20220927 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.38	LPC - Ordinary Meeting Agenda	11 October 2022	<a href="#">20221011 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.39	LPC - Ordinary Meeting Agenda	08 November 2022	<a href="#">20221108 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.40	LPC - Ordinary Meeting Agenda	13 December 2022	<a href="#">20221213 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.41	LPC - Ordinary Meeting Agenda	10 January 2023	<a href="#">20230110 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.42	LPC - Ordinary Meeting Agenda	14 February 2023	<a href="#">20230214 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.43	LPC - Annual Parish Meeting Agenda	13 March 2023	<a href="#">20230313 Agenda LPC Annual Parish Meeting.pdf</a>	Yes	Yes	
3.44	LPC - Monthly Meeting Agenda	14 March 2023	<a href="#">20230314 Agenda LPC Ordinary Meeting.pdf</a>	Yes	Yes	

Minutes signed, pages numbered & reviewed for unusual activity						
Ref	Activity	LPC Meeting Date	Hyperlink	Reviewed	Complete	Comments / recommendations
3.41	LPC - Ordinary Meeting Minutes	12 April 2022	<a href="#">20220412 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.42	LPC - Ordinary Meeting Minutes	10 May 2022	<a href="#">20220510 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.43	LPC - Annual Parish Meeting Minutes	17 May 2022	<a href="#">20220517 Minutes LPC Annual Parish Meeting.pdf</a>	Yes	Yes	
3.44	LPC - Ordinary Meeting Minutes	14 June 2022	<a href="#">20220614 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.45	LPC - Ordinary Meeting Minutes	12 July 2022	<a href="#">20220712 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.46	LPC - Ordinary Meeting Minutes	09 August 2022	<a href="#">20220809 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.47	LPC - Ordinary Meeting Minutes	27 September 2022	<a href="#">20220927 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.48	LPC - Ordinary Meeting Minutes	11 October 2022	<a href="#">20221011 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.49	LPC - Ordinary Meeting Minutes	08 November 2022	<a href="#">20221108 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.50	LPC - Ordinary Meeting Minutes	13 December 2022	<a href="#">20221213 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.51	LPC - Ordinary Meeting Minutes	10 January 2023	<a href="#">20230110 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.52	LPC - Ordinary Meeting Minutes	14 February 2023	<a href="#">20230214 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	
3.53	LPC - Annual Parish Meeting Minutes	13 March 2023	<a href="#">20230313 Minutes LPC Annual Parish Meeting.pdf</a>	Yes	Yes	
3.54	LPC - Monthly Meeting Minutes	14 March 2023	<a href="#">20230314 Minutes LPC Ordinary Meeting.pdf</a>	Yes	Yes	

All minutes should record the names of the proposer and seconder of all motions

Payroll & Employees						
Payroll Clerk						
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations
4.11	Annual Pension statement sent to pension provider			Yes	Yes	
4.12	Contract of employment			Yes	Yes	
4.13	Has the council approved the salary to be paid			Yes	Yes	
4.14	Monthly pension statements sent to provider			Yes	Yes	
4.15	Other payments reasonable and approved by the Council			Yes	Yes	
4.16	P60 Issued			Yes	Yes	
4.17	PAYE & NI Evidence			Yes	Yes	
4.18	Payslips issued			Yes	Yes	
4.19	Pension payments made			Yes	Yes	
4.20	Software package for salary or external			Yes	Yes	
4.21	Tax code issued			Yes	Yes	
4.22	Who calculates the monthly pay and process for review			Yes	Yes	

Payroll / Staff Standing Orders & Procedures						
Ref	Activity	LPC Date Last Approved	Hyperlink	Reviewed	Complete	Comments / recommendations
4.301	LPC - Appraisal Policy			N/A	N/A	
4.311	LPC - Contract of Employment			Yes	Yes	
4.321	LPC - Discipline and Grievance Policy			N/A	N/A	
4.331	LPC - Job Description			Yes	Yes	
4.341	LPC - Staff Handbook			N/A	N/A	
4.351	LPC - Staff Disciplinary Procedure			N/A	N/A	

Charities							
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
5.1	Charities reported and accounted for separately			N/A	N/A		
5.2	Have the charity accounts been separately audited			N/A	N/A		
5.3	Have the charity accounts and Annual Return been filed within the legal time limits			N/A	N/A		

Burial Authorities							
Ref	Activity	LPC Date Last Approved	Hyperlink	Reviewed	Complete	Comments / recommendations	
6.01	LPC - Burial Ground Regulations			N/A	N/A		
6.02	LPC - Burial of Non Residents Policy			N/A	N/A		
6.03	LPC - Cemetery Policy Rules & Fees			N/A	N/A		
6.04	Payments received agrees with burials in the financial year			N/A	N/A		
6.05	Fees levied as per the councils agreed scale of fees			N/A	N/A		
6.06	Are the Statutory Records correct			N/A	N/A		
6.07	Do all interment of ashes have a certificate of creation			N/A	N/A		
6.08	Have the necessary permits, permissions and transfers of Exclusive Burial Right (EBR) been completed correctly, documented and approved.			N/A	N/A		

Parish Council Website							
Ref	Activity	Auditor Review Date	Hyperlink	Reviewed	Complete	Comments / recommendations	
7.01	LPC - Accessibility Statement re Website			Yes	Yes		
7.02	Has the Transparency Code For Small Authorities requirements been met and the following been published:			Yes	Yes		
7.03	1-all items of expenditure above £100			Yes	Yes		
7.04	2-end of year accounts			Yes	Yes		
7.05	3-annual governance statement			Yes	Yes		
7.06	4-internal audit report			Yes	Yes		
7.07	5-list of councillor or member responsibilities			Yes	Yes		
7.08	6-the details of public land and building assets			Yes	Yes		
7.09	7-Minutes, agendas and meeting papers of formal meetings			Yes	Yes		
7.10	If not applicable has letter to the external auditor been issued			Yes	Yes		

## Appendix 2

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30<sup>th</sup> April 2023

**Mrs. L Newberry  
Parish Clerk & Responsible Financial Officer  
Lighthorne Parish Council**

**For The Attention of Moore UK**

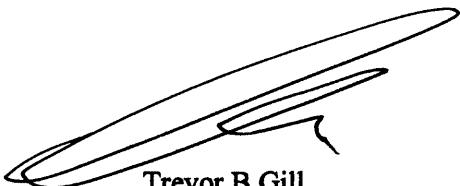
**Internal Audit of Lighthorne Parish Council for the year 2022-2023**

**It will be noted that in the Annual Internal Audit Report 2022/23 page 3 for Lighthorne Parish Council, the internal report item F has been marked by the internal auditor as Not Covered.**

**In accordance with the instructions at the bottom of that page marked \*\*Note., this letter confirms that Lighthorne Parish Council holds no petty cash.**

**If I can be of any further assistance, please do not hesitate to contact me.**

**Yours sincerely**



A handwritten signature in black ink, appearing to be 'Trevor B Gill', is written over a stylized outline of a pen.

**Trevor B Gill**