



FINAL

Internal audit report 2021/22

Visit 1 of 1

MILTON ABBAS PARISH COUNCIL

Date: 1st July 2022

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Introduction

This report contains a note of the audit recommendations made to Milton Abbas Parish Council following the carrying out of internal audit testing on the 8th June 2022.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as supplemented by the requirements of later AGARs.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

The internal audit for 2021/22 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

All of the Council's financial controls as assessed during the audit appear to be operating effectively.

Audit Recommendations

Recommendations made during the audit are shown on in appendix one to this report. Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	0
Medium	0
Low	2
Information	0
TOTAL	2

I would like to thank Elizabeth Sellen, Parish Clerk, for her assistance during this audit.

Darkin Miller Chartered Accountants
2021/22 INTERNAL AUDIT OF MILTON ABBAS PARISH COUNCIL
FINAL REPORT: 1st JULY 2022

Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/ Medium/ High)	Management Response	Responsible Officer	Due Date
12.1 – Check website links to ensure they work	<p>I checked to see that the Council complied with the requirements of the Transparency Code for Smaller Authorities, which sets out information that the Council is required to publish on its website. I found that all of the information was published, but that the link to the 'Purchases over £100' list returned an error message. The 'Receipts and Payments' link contains a cashbook extract with all payments noted.</p> <p>I recommend that all links are checked after creation in order to ensure that they work. This will ensure that the Council complies with its Transparency Code obligations.</p>	L	The Clerk has identified this as a problem with the version of excel that the spreadsheets were created on, and will go through all the existing links to see that they are all resolved.		
14.1 – Ensure public rights notice clearly labelled	<p>I checked to see that the authority complied with the publication requirements for the AGAR 2020/21. I found that all required information had been published on 29/06/21 (before the start of the public rights period) but noted that whilst the news page advertised the notice of public rights, on the accounts page the public rights notice was labelled 'closure notice'. This might make it difficult for electors to locate the public rights notice.</p> <p>I recommend that the 21/22 and future public rights notices are labelled 'public rights', in order to ensure that electors can easily find the notice on the Council's website.</p>	L	The public rights notice has now been re labelled for 20/21 and this year's notice is also labelled as recommendation.		

