

Kimpton Parish Council
Financial Year 2022-23



IAC Audit and Consultancy Ltd

Audit date: 20 March 2023

Year End Internal Audit Observations

B *This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Have tenders been obtained as set out in Financial Regulations?	No	<i>Council is in the process of inviting bids for the pavilion refurbishment project the value of this contract is understood to exceed £25,000. This has been done on the basis of a short listing of potential contractors rather than as a Public Contract (which would require the use of the Contracts Finder portal). The draft Minutes of the the meeting of 23rd February 2023 reviewed at the time of the audit visit did not record this as a decision of the Council (they record it as an update from the Kimpton Pavilion Working Party).</i>	<p>The Council to ensure that its decision, to procure the contractor for the pavilion refurbishment by use of a pre approved shortlist, rather than as a Public Contract through Contracts Finder, is clearly recorded in Council Minutes of the meeting at which this decision was taken.</p> <p>This Minute should record the reason why the Council decided that a shortlist approach was considered more suitable than the using Contracts Finder.</p>	High	

D *The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Council has returned to IAC completed Internal Audit Observations spreadsheets from prior audit(s)	No	<i>As at the date of the year end audit visit the Council had not provided its response to the Observations made in respect of the 2021-22 Internal Audit.</i>	Council to provide its comments on the previous Internal Audit Observations.	Medium	

G *Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Salaries paid agree with those approved by the council	Yes	<i>The salary paid during the year was reviewed and agreed. It was noted that the Council does not have a formal process to review the calculation of changes in pay due to the national pay award and the computation of any back pay that may be due (the clerk prepares these calculations but they are not currently subject to independent review).</i>	The Council to establish a process for the independent review of any changes to salaries that may be made during the year. This review should include the review of the computation of any back pay the may be due.	High	

I *Periodic bank account reconciliations were properly carried out during the year.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Bank reconciliations have been signed and dated as evidence of independent review (Year End)	No	<i>As at the date of the year end audit the bank reconciliation had not been signed and dated as evidence of independent review</i>	Prior to the approval of the Accounting Statements the year end bank reconciliation to be subject to formal independent review and signed as dated as evidence of this review.	Medium	

M *The authority, during the previous year (2021/22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The period for the Exercise of Public Rights commenced the day after the Council published the Accounting Statements, the Annual Governance Statement and the Notice as set out in Regulation 15.3 of the Accounts and Audit Regulations 2015.	No	<i>The period for the Exercise of Public Rights did not commence the day after the Council published the Accounting Statements, the Annual Governance Statement and the Notice as set out in Regulation 15.3 of the Accounts and Audit Regulations 2015. The Announcement Date was Friday 3rd June and the Commencement Date was Monday 13th June.</i>	The Council MUST comply with Regulation 15.3 of the Accounts and Audit Regulations 2015 in respect of the Period for the Exercise of Public Rights.	High	

N *The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has published the Notice of Conclusion of Audit on its website in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations	No	<i>At the date of the audit visit the Notice of Conclusion of Audit for 2021-22 was not available on the Council's website. (The website has now been updated).</i>	Council to ensure that the Notice of Conclusion of Audit is posted on its website and remains available for audit purposes.	High	