

HASKETON PARISH COUNCIL
2022/23 INTERNAL AUDIT REPORT RECOMMENDATIONS and COMMENTS

Section 2 – Financial Regulation and Standing Orders

Are Financial Regulations up to date and reviewed annually? YES

COMMENT: Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and **make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities**. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).

Consider under review of Financial Polices

Section 6 – income controls

Does unspent CIL income form part of earmarked reserves? NO

The CIL report for 2022-2023 details a balance of £2,475.34 with no income or expenditure throughout the course of the year. The CIL report was not yet published on the council website.

RECOMMENDATION: It is recommended your CIL funds are ringfenced within your earmarked reserves to ensure this does not fall into general day to day expenditure of the council.

CIL statement to be published and monies to remain ringfenced.

Section 11 – year end procedures

During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015? NO

There was no evidence provided of the dates set, nor the publication of the Exercise of Public Rights on the council website.

COMMENT: **The final signed AGAR for 2021/2022 provided to the auditor did not include the required notification.**

Exercise of Public Rights proforma to be completed and displayed on website by Clerk.

Have the publication requirements been met in accordance with the Regulations? PARTLY MET

The council mostly complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 as the following were published on the public website operated by the Council:

- Certificate of Exemption, page 3
- Annual Internal Audit Report 2021/22, page 4
- Section 1 – Annual Governance Statement 2021/22, page 5
- Section 2 – Accounting Statements 2021/22, page 6
- Analysis of variances
- Bank reconciliation

RECOMMENDATION: It is required the notice of the period for the exercise of public rights is published in accordance with Regulation 15 (2), Accounts and Audit Regulations 2015. Please find attached link to this year's Public Rights form – please note this must be published in time to include the first 10 days of July 2023.

See above.

16/06/23 S LECKIE Hasketon Clerk.