

HARTEST PARISH COUNCIL

Notes to the Annual Internal Audit Report 2022/23

The work to be undertaken by an Internal Auditor of a smaller authority is subject to the guidance notes published by the National Audit Office as document AGN2 published on 17 March 2023. For this Parish I am required to complete an "Annual Governance and Accountability Return 2022/23 Form 2" which requires a "Yes", "No", or "Not Covered" response to 15 statements. If the response to any statement is "No", I am required to state the implications and what action is being taken to address any weakness in control. If the response is "Not Covered", I am required to state when the matter was last subject to internal audit review.

In the light of the circumstances outlined below, I have responded "No" to four statements and "Not Covered" to two statements, as shown on the Table to Form 2.

The present Parish Clerk was appointed at the beginning of February 2023. It has not proved possible for the Council to obtain all of the records of the Parish from the previous Clerk, who I understand is suffering from significant health issues. It appears that financial statements for the year to 31 March 2022 were not prepared and, accordingly, the regulations regarding the audit and publication of those financial statements were not complied with.

The present Parish Clerk has reconstructed the accounting records for 2022/23 from the bank statements and has obtained copy invoices to support all larger items of expenditure. The bank accounts were reconciled at the end of the year. I am satisfied that there are no material errors in the financial statements and that appropriate accounting records will be kept in the ensuing year.



Geoffrey Knight, FCA, CTA

Green Farm House, The Green, Hartest

27 June 2023