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Internal Audit Report for Poughill Parish Council dated 4th May 2023

The internal audit was carried out on the 4th May 2023 examining all pertinent documents and checking the website of Poughill Parish Council.

I checked the audit documents posted to the Council's website for year ending 31st March 2022 to see that this Council complied with the Smaller Authorities Regulations. The Accounting Statement was incorrect both for 2021 and for 2022 as the cash book totals did not balance with the cash in the bank, yet both were signed off as correct. Neither was this error picked up by the previous auditor whose report is on the website. This requires the opening balance for 2022/2023 to be restated and your clerk will put this into place.

The use of S137 of the Local Government Act 1972 was incorrectly applied during the year ending 31st March 2023. A grant was awarded to PVHT – this can be given under the LGA 1976, s.19(3) so there is a power (law) available. S137 should only be used for the benefit of the community when there is no other power (law) available. Likewise the payment to RoSPA of £90 for checking the play equipment is an allowable annual running cost for which the council should budget for.

These findings are attached to the Internal Auditor report as a part of the AGAR to be published on the website.

Penny Clapham

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