

Parish Clerk
Mollington Parish Council
Mollington
Oxfordshire

16th April 2023

Elaine Anstee
16 Foxwood
Aston
Oxfordshire
OX18 2DZ

Dear Ginetta,

Internal Audit Report 2022-23

I have carried out a proportionate internal audit review, acting independently, and basing this review on the requirements of the Annual Governance and Accountability Return for 2022-23. I have also referred to the internal audit on the requirements the JPAG Practitioner's Guide 2022 and referred to the Transparency Code 2014. I have looked at the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls that have been in operation during the financial year ended 31 March 2022.

This audit has been carried out using the council's website, via email and one meeting with the Clerk, via ZOOM, on 4th April 2023. where the documentation that I needed to physically inspect could be carried out. We reviewed the questionnaire completed by the clerk, identified some areas for follow up but there were no significant issues identified.

The framework of this review is attached for the council's reference. The internal audit process has noted and made comments/recommendations as follows:

1. Code of Conduct reviewed and reissued by Oxfordshire County Council and subsequently by West Oxford District Council in 2022, has been adopted under resolution but the previous one is still on the website.
2. Insurance reviewed and renewed annually under a three-year contract due for renewal in June 2023.
3. Minutes held in the village hall/over 10 years old could be sent to the Oxford History Centre for safe keeping. They would still be in the ownership of the parish but kept in strict archive conditions. They must be kept in perpetuity and there is a risk of them going astray over time.
4. The JPAG Practitioner's Guide for 2023 has now been issued and is available to download at [file \(nalc.gov.uk\)](http://file.nalc.gov.uk).

5. It would be best practice for the Council to demonstrate participation in ongoing and appropriate training for the clerk and councillors. A standard reference would be for 1% to 5% of the budget to be allocated to training.

In summary

The Council has competent arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective. There are approval and authorisation controls to minimise risk. The audit and management trail for financial transactions is good.

Yours sincerely

By email

Elaine Anstee BA Hons: Community Governance

Attachments:

Page 4 of the AGAR for 2022/23 – signed/by email

Review Framework for 2022/23

Invoice Number EAA/2023/006