



Mrs J Nolan  
Clerk to the Council

The Parish Council Community Centre  
Bell Lane, Ackworth  
Pontefract, WF7 7JH

Tel: 01977 611583

E-mail: [clerk@ackworthparishcouncil.gov.uk](mailto:clerk@ackworthparishcouncil.gov.uk)

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28<sup>th</sup> November 2023

Sent via email to [ackworthparishcouncil.gov.uk](mailto:clerk@ackworthparishcouncil.gov.uk)

Dear

**Freedom of Information Request**

I write in response to your Freedom of Information request dated 22<sup>nd</sup> January 2023, as detailed below.

***PRIVATE AND CONFIDENTIAL***

**Freedom of Information Request**

*Please supply the following:*

1. *Copies of all correspondence between the internal auditor and Ackworth Parish Council from January 1<sup>st</sup> 2022 to date.*
2. *Copies of any reports and/or interim reports from the internal auditor to Ackworth Parish Council from 1<sup>st</sup> January 2022 to date.*
3. *Details of any advice from the internal auditor to Ackworth Parish Council from 1<sup>st</sup> January 2022 to date.*

*I would appreciate having this information at the earliest.*

*Thank you in advance for your time.*

*Councillor*

Please find enclosed information as per your request. The information has been supplied electronically and covers the time period of 1<sup>st</sup> January 2022 to the 22<sup>nd</sup> January 2023. The information redacted is not relevant to your request and deemed to be of a confidential nature. The redacted information within the email correspondence is personal information to the Clerk and the redacted information on the invoice are bank details.

1. *Copies of all correspondence between the internal auditor and Ackworth Parish Council from January 1<sup>st</sup> 2022 to date.*

Included below.

2. *Copies of any reports and/or interim reports from the internal auditor to Ackworth Parish Council from 1<sup>st</sup> January 2022 to date.*

All reports are published on our Ackworth Parish Council website and are accessible to the public. <https://www.ackworthparishcouncil.gov.uk/>

3. *Details of any advice from the internal auditor to Ackworth Parish Council from 1<sup>st</sup> January 2022 to date.*

Included below within correspondence.

I would like to confirm that this information is being released to you as a member of the public.

If you are unhappy with the way your request for information has been handled, you have a right to appeal to the Information Commissioner by phone: 0303 123 1113 or website <https://ico.org.uk/>

There is no charge for making this request.

Yours Sincerely



Jemma Nolan  
Clerk to the Council

## Clerk | Ackworth Parish Council

---

**From:** Naomi Goddard <admin@townparishaudit.co.uk>  
**Sent:** 03 March 2022 18:02  
**To:** admin@townparishaudit.co.uk  
**Subject:** Re: Internal Audit Services 2021-22  
**Attachments:** 1 2021-22 YE Internal audit initial information.pdf; 1 Required audit information 1.docx

### Yearend Internal Audit 2021-22

Dear Clerk

Please see attached initial information letter and evidence checklist for your 2021-22 Internal Audit. You will need to have completed and sent the information as described in the letter and as indicated in red on the checklist prior to the audit commencement date.

Your audit commencement date is as previously agreed.

The audit will take place over a few days, with sending documents back and forth, but it's good to allow a week so that it can fit around any commitments and a further week in case of any issues.

I look forward to hearing from you in due course but please do not hesitate to contact me if you need any more information in the meantime.

Kind regards

Naomi

Naomi Goddard

**Town Parish Audit**

admin@townparishaudit.co.uk

[www.townparishaudit.co.uk](http://www.townparishaudit.co.uk)

07975 522812

9 Butlers Wharf

Hebden Bridge

West Yorkshire

HX7 8AF



## **Yearend Internal Audit 2021-22**

Prior to your agreed Internal Audit commencement date, please send:

A copy of your cashbook.

Bank statements for all accounts for the financial year 2021-22.

Completed (but not signed) 2021-22 AGAR.

A copy of the agenda for the 2021-22 meeting where the 2020-21 AGAR was signed.

2021-22 signed meeting minutes resolving to approve and sign the 2020-21 AGAR.

2021-22 signed meeting minutes agreeing the 2022-23 budget and precept demand.

**Evidence/documents as per attached evidence list (marked in red).**

**NOTE:** it is essential that I have received the above documentation prior to your audit start date.

Ideally can you send over a copy of any cashbook excel spreadsheets in excel format. Plus, you can send a master copy document in pdf format if you wish.

If possible, can you zip it all up and send it to me digitally or alternatively by post or courier in paper form or a combination. If using a courier, I will provide you with an alternative delivery address.

In relation to carrying out additional checks re invoices, paper trail etc, I will be back in touch to request particular invoices, minutes etc.

Thank you for your help with this and please do not hesitate to contact me if you need any more information at this stage.

Naomi Goddard  
**Town Parish Audit**  
07975 522812

admin@townparishaudit.co.uk  
www.townparishaudit.co.uk





## Town Parish Audit – evidence required 2021-22

<b>Name of Council</b>	complete	<b>Name of Clerk:</b>	complete
<b>No. of councillors</b>	complete	<b>Name of RFO (if different)</b>	complete
<b>Quorum</b>	complete	<b>Precept</b>	complete

### 1. Book Keeping

1.1. Ledger maintained and up to date?	Yes	No	
1.2. Arithmetic correct?	Yes	No	
1.3. Evidence of Internal Control?	Yes	No	
1.4. VAT evidence, recording and reclaimed?	Yes	No	
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes	No	
1.6. S137 separately recorded and within limits?	Yes	No	
1.7. S137 expenditure of direct benefit to electorate?	Yes	No	
1.8. Does your council operate on a payments and receipts or income and expenditure basis?			state which

### 2. Due Process

2.1. Standing Orders adopted since 2013?	Yes	No	evidence
2.2. Standing Orders last reviewed?	Yes	No	evidence
2.3. Financial Regulations adopted?	Yes	No	provide policy
2.4. FRs properly tailored to council?	Yes	No	evidence
2.5. Equal Opportunities policy adopted?	Yes	No	evidence
2.6. Adequate internal controls for payments?	Yes	No	brief summary
2.7. Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	evidence
2.8. Purchase orders raised for all expenditure?	Yes	No	evidence/explanation
2.9. Purchasing authority defined in FRs?	Yes	No	evidence
2.10. Legal powers identified in minutes and/or cashbook?	Yes	No	evidence/explanation
2.11. Committee terms of reference exist and have been reviewed?	Yes	No	evidence

### 3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?	Yes	No	
3.2. Annual risk assessment carried out?	Yes	No	evidence
3.3. Insurance cover appropriate and adequate?	Yes	No	evidence
3.4. Evidence of annual insurance review?	Yes	No	evidence
3.5. Internal financial controls documented and evidenced?	Yes	No	evidence
3.6. Minutes initialled, each page identified and overall signed?	Yes	No	
3.7. Regular reporting and minuting of bank balance?	Yes	No	
3.8. S137 expenditure minuted?	Yes	No	evidence/explanation

### 4. Budget

4.1. Annual budget to support precept?	Yes	No	evidence
4.2. Has budget been discussed and adopted by council?	Yes	No	evidence



4.3. Any reserves earmarked?	Yes	No	evidence if applicable
4.4. Any unexplained variances from budget?	Yes	No	
4.5. Precept demand correctly minuted?	Yes	No	

#### 5. Payroll – Clerk and other employees

5.1. Contract of employment?	Yes	No	evidence
5.2. Tax code issued / contracted out?	Yes	No	evidence
5.3. PAYE / NI/RTI evidence?	Yes	No	evidence
5.4. Has council approved salary paid?	Yes	No	evidence
5.5. Other payments reasonable and approved by council?	Yes	No	evidence
5.6. Wage slips and P60 evidence?	Yes	No	evidence

#### 6. Other

6.1. Does council have public liability cover?	Yes	No	evidence
6.2. Minimum wage/National Living Wage paid?	Yes	No	evidence
6.3. Pension obligations met?	Yes	No	evidence
6.4. Complaints procedure in place?	Yes	No	evidence

#### 7. Asset Control

7.1. Does council keep a register of all material assets owned?	Yes	No	evidence
7.2. Is asset register up to date?	Yes	No	evidence
7.3. Value of individual assets included?	Yes	No	evidence
7.4. Inspected for risk and up to date inspection records exist	Yes	No	evidence
7.5. Record of deeds, articles and land register references available?	Yes	No	evidence

#### 8. Bank Reconciliations

8.1. Is there a bank reconciliation for each account?	Yes	No	evidence
8.2. Reconciliation carried out on receipt of statement?	Yes	No	evidence
8.3. Any unexplained balancing entries in any reconciliation?	Yes	No	

#### 9. Miscellaneous

9.1. Have points raised at the last audit been addressed?	Yes	No	evidence
9.2. Has the council adopted a Code of Conduct since July 2012?	Yes	No	evidence
9.3. Is eligibility for General Power of Competence properly evidenced?	Yes	No	evidence
9.4. Are all electronic files backed up?	Yes	No	evidence
9.5. Do arrangements for public inspection of council's records exist?	Yes	No	evidence
9.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure	Yes	No	evidence
9.7. Is the Council responsible for any trust funds?	Yes	No	evidence



**Clerk | Ackworth Parish Council**

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**From:** Naomi Goddard <admin@townparishaudit.co.uk>  
**Sent:** 17 May 2022 17:28  
**To:** Clerk | Ackworth Parish Council  
**Subject:** Re: Completion of Internal Audit 2021-22  
**Attachments:** 1 APC Report 21-22 YE.pdf; 2 APC 21-22 YE Audit complete checklist.pdf; 3 AGAR 21-22 P3 Signed.pdf; 4 APC Invoice 222301.pdf

Dear Sue

I am pleased to confirm that the yearend 2021-22 Internal Audit is now complete.  
See attached report, check sheet, completed signed AGAR and invoice.  
Please do not hesitate to contact me if you have any queries.  
Kind regards

Naomi

Naomi Goddard

**Town Parish Audit**

admin@townparishaudit.co.uk

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The Clerk  
**Ackworth Parish Council**  
clerk@ackworthparishcouncil.gov.uk  
01977 611583

17 May 2022

Dear Sue Templeman

**Internal Audit of the Accounts for Financial Year ending 31<sup>st</sup> March 2022**

I am pleased to inform you that the internal audit of **Ackworth Parish Council** is complete. There are no significant issues to report.

The tests and checks as per attached list were carried out.

**Cashbook and bank reconciliation**

The cashbook and bank reconciliation statement were agreed to the 31<sup>st</sup> of March 2022.

**VAT claim**

The VAT claims for the year had been carried out in an appropriate manner.

**Budget**

The compilation of the Councils budget for the year was reviewed and I can confirm that it had been properly compiled and effectively underpinned the precept demand. I can also confirm that progress against the budget was monitored on a regular basis. See issues to note regarding the reporting of the precept in the minutes.

**Minutes**

The Council's minutes were reviewed and were ready for signing/signed and paginated.

**Insurance**

Insurance cover is in place and is adequate for the major liabilities faced by the council.

**Annual Governance and Accountability Return 2021-2022**

I checked the figures in section 2 of the return and found them to be correct and ready for submission to the external auditor.

**Box K** As the authority had a limited assurance review of its 2019/20 AGAR this has been entered as "not covered"

**Box L** As the authority had an annual turnover exceeding £25,000 this has been entered as "not covered"

**Explanation of Variances**

Appropriate explanations for the 2019-20 to 2020-21 variances were provided via the explanation of variances form and the additional information sheet.

**Internal Controls**

I confirm that I have carried out appropriate tests and checks on the accounts and internal controls as detailed on the accompanying Independent Internal Audit check list and found them to be satisfactory.

**Issues to note include:****Minuting of Budget and Precept Demand**

It is important to provide sufficient information in the full Parish Council meeting minutes with regard to setting the budget and precept. As a minimum the overall budget figure should be minuted along with the precept request figure. Although this information was provided in the virtual precept meeting, to be compliant it must be fully minuted in a full in-person Council meeting.

I can confirm that all original and additional information requested was provided in an efficient, detailed and timely manner.

Yours sincerely



Naomi Goddard

**Town Parish Audit**  
07975 522812

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www.townparishaudit.co.uk



### Town Parish Audit – evidence required 2021-22

<b>Name of Council</b>	Ackworth Parish Council	<b>Name of Clerk:</b>	Susan Templeman
<b>No. of councillors</b>	12	<b>Name of RFO (if different)</b>	As above
<b>Quorum</b>	4	<b>Precept</b>	£209,358

<b>1. Book Keeping</b>			
1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		
1.3. Evidence of Internal Control?	Yes		
1.4. VAT evidence, recording and reclaimed?	Yes		
1.5. Payments in ledger supported by invoices, authorised and minuted? (See schedule)	Yes		
1.6. S137 separately recorded and within limits?			N/A None since interim audit.
1.7. S137 expenditure of direct benefit to electorate?	Yes		
1.8. Does your council operate on a payments and receipts or income and expenditure basis?			Income and Expenditure

<b>2. Due Process</b>			
2.1. Standing Orders adopted since 2013?	Yes		13 September 2021
2.2. Standing Orders last reviewed?	Yes		13 September 2021 and reviewed 9 May 2022
2.3. Financial Regulations adopted?	Yes		8 March 2021 and reviewed 9 May 2022  F & GP meeting 22 Feb 2021 Minutes 12.1  These were approved at the Parish Council meeting held on 8 March 2021 Minute no. 11.1
2.4. FRs properly tailored to council?	Yes		
2.5. Equal Opportunities policy adopted?	Yes		Adopted 2005 reviewed and adopted 13 December 2021.
2.6. Adequate internal controls for payments?	Yes		As per 2020-21 Audit recommendation a Cllr is appointed to carry out this task. The Cllr comes to the office quarterly and picks out 4 invoices and 2 petty cash receipts from each month and checks these have been correctly accounted for and paid. This is then reported to the F & GP Committee.
2.7. Agendas signed, informative and displayed with 3 clear days' notice?	Yes		
2.8. Purchase orders raised for all expenditure?	Yes		Purchase Order system for the majority of expenditure. Introduced. Not linked to Rialtas Omega System.
2.9. Purchasing authority defined in FRs?	Yes		

2.10. Legal powers identified in minutes and/or cashbook?		No	This is not unusual practice.
2.11. Committee terms of reference exist and have been reviewed?	Yes		Reviewed 13 September 2021 and 9 May 2022. Minute no 13.1

### 3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?	Yes		Approved at the F & GP Minute no. 6.1 F & GP Mins approved at PC meeting Minute no. 12.1
3.3. Insurance cover appropriate and adequate?	Yes		
3.4. Evidence of annual insurance review?	Yes		Minute no. 9.2
3.5. Internal financial controls documented and evidenced?	Yes		
3.6. Minutes initialled, each page identified and overall signed?	Yes		
3.7. Regular reporting and minuting of bank balance?	Yes		
3.8. S137 expenditure minuted?	Yes		See 1.6

### 4. Budget

4.1. Annual budget to support precept?	Yes		Precept meeting minute no. 4.1
4.2. Has budget been discussed and adopted by council?	Yes		Minute no. 8.1
4.3. Any reserves earmarked?	Yes		
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		

### 5. Payroll – Clerk and other employees

5.1. Contract of employment?	Yes		All staff have contracts of employment
5.2. Tax code issued / contracted out?	Yes		Payroll contracted out to a local accountant.
5.3. PAYE / NI/RTI evidence?	Yes		
5.4. Has council approved salary paid?	Yes		
5.5. Other payments reasonable and approved by council?	Yes		
5.6. Wage slips and P60 evidence?	Yes		



<b>6. Other</b>			
6.1. Does council have public liability cover?	Yes		
6.2. Minimum wage/National Living Wage paid?	Yes		Ackworth PC pays the living foundation wage and the Local Government Services NJC pay scales.
6.3. Pension obligations met?	Yes		Note: Re-declaration of compliance due 20 May 2022
6.4. Complaints procedure in place?	Yes		Reviewed 13.12.21 Minute no.13.1

<b>7. Asset Control</b>			
7.1. Does council keep a register of all material assets owned?	Yes		
7.2. Is asset register up to date?	Yes		
7.3. Value of individual assets included?	Yes		
7.4. Inspected for risk and up to date inspection records exist	Yes		
7.5. Record of deeds, articles and land register references available?	Yes		

<b>8. Bank Reconciliations</b>			
8.1. Is there a bank reconciliation for each account?	Yes		
8.2. Reconciliation carried out on receipt of statement?	Yes		
8.3. Any unexplained balancing entries in any reconciliation?		No	

<b>9. Miscellaneous</b>			
9.1. Have points raised at the last audit been addressed?			Significant progress has been made but see report re recoding of precept demand.
9.2. Has the council adopted a Code of Conduct since July 2012?	Yes		13.12.21 Minute no. 12.1
9.3. Is eligibility for General Power of Competence properly evidenced?		No	
9.4. Are all electronic files backed up?	Yes		Each evening to the cloud
9.5. Do arrangements for public inspection of council's records exist?	Yes		
9.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure	Yes		
9.7. Is the Council responsible for any trust funds?		No	



# Annual Internal Audit Report 2021/22

Ackworth Parish Council

www.ackworthparishcouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) 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).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

16/05/2022

17/05/2022

DD/MM/YYYY

Name of person who carried out the internal audit

Naomi Goddard TPA INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

17/05/2022

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



**Town Parish Audit**  
9 Butlers Wharf  
Hebden Bridge  
West Yorkshire  
HX7 8AF

The Clerk  
**Ackworth Parish Council**  
clerk@ackworthparishcouncil.gov.uk  
01977 611583

01.06.2022

**Invoice no. 222301**

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**Ackworth Parish Council**

**2021-22 Yearend Internal Audit**  
(including all administrative expenses)

**£345**

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**Total**

**£345**

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Account name:

**Town Parish Audit**

Sort code:



Account no:

Bank name:

**The Co-operative Bank**

Cheques to be made payable to:

**Town Parish Audit**

**Please Note:** New bank details, as part of Town Parish Audit's commitment to working towards a more sustainable future

**Town Parish Audit**  
07975 522812

admin@townparishaudit.co.uk  
www.townparishaudit.co.uk



2000



## **Clerk | Ackworth Parish Council**

---

**From:** Naomi Goddard <admin@townparishaudit.co.uk>  
**Sent:** 23 May 2022 11:16  
**To:** Clerk | Ackworth Parish Council  
**Subject:** Re: Completion of Internal Audit 2021-22

Hi Sue  
I will pop the signed copy in the post today.  
Kind regards  
Naomi

Naomi Goddard

### **Town Parish Audit**

admin@townparishaudit.co.uk

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**07975 522812**

9 Butlers Wharf

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West Yorkshire

HX7 8AF

On 23/05/2022 08:19, Clerk | Ackworth Parish Council wrote:

Hi Naomi

Thank you for your email.

With regard to your comments about the reserves I'll pass this to the F & G P Committee for their consideration.

I will add the information about the CIL payments received to the explanation of variances form.

Would you be able to post me the original or a photocopy of the AGAR 21-22 P3 Report as the attachment is discoloured and the top of the page is missing.

Many thanks

Kind regards

Sue

*Sue Templeman*

Clerk to Ackworth Parish Council

Ackworth Parish Council Community Centre

Bell Lane

Ackworth

Pontefract

WF7 7JH

Tel: 01977 611583

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*You may request to be removed as a contact at any time by emailing [info@ackworthparishcouncil.gov.uk](mailto:info@ackworthparishcouncil.gov.uk).*

*To view Ackworth Parish Council Privacy Notice please [click here](#)*

**From:** Naomi Goddard [mailto:admin@townparishaudit.co.uk]  
**Sent:** 20 May 2022 17:50  
**To:** Clerk | Ackworth Parish Council <clerk@ackworthparishcouncil.gov.uk>  
**Subject:** Re: Completion of Internal Audit 2021-22

Hi Sue  
Thank you for getting back in touch regarding this.

I made no comment on the report as you have given an explanation regarding the Council's large reserves on the explanation of variances form.

My understanding, from that explanation, is that the EMR and the CIL sums will be being spent in the relatively near future. In which case it is reasonable for the monies to be in a current style account. Interest rates have been, and still are, historically low and so it is considered reasonable to keep large sums of money in these types of accounts at present.

As the internal auditor I can not give advice as to where money should be placed other than to recommend that, at times of higher interest rates, the Council seeks appropriate advice in terms of investment.

Regarding the explanation of variances form, having looked at it again, I would suggest including the exact individual and the total amounts for CIL payments received in 20-21 and in 21-22 as a more detailed explanation of the increase in reserves.

I hope that this helps  
Kind regards  
Naomi

Naomi Goddard

**Town Parish Audit**

[admin@townparishaudit.co.uk](mailto:admin@townparishaudit.co.uk)

[www.townparishaudit.co.uk](http://www.townparishaudit.co.uk)

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9 Butlers Wharf

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West Yorkshire

HX7 8AF

On 20/05/2022 09:19, Clerk | Ackworth Parish Council wrote:

Dear Naomi

Further to the completion of the Internal Audit.

I note that you had no comments to make with regard to the amount of money that is being held in the HSBC Deposit Account £368,279.32 and the CCLA Investment Fund £102,846.29 at year end.

One of our Councillors asked if we should be holding large sums in these accounts. It was agreed that the F & GP Committee would look at this at their last meeting which was held on 25 April. However, the Committee decided to wait until you had carried out the Internal Audit to see if you had any comments / advice / concerns.

It would be appreciated if you could let me have your views on this matter.

Many thanks

Kind regards

Sue

*Sue Templeman*

Clerk to Ackworth Parish Council

Ackworth Parish Council Community Centre

Bell Lane

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WF7 7JH

Tel: 01977 611583

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*You may request access to the information we hold on you by emailing [info@ackworthparishcouncil.gov.uk](mailto:info@ackworthparishcouncil.gov.uk)*

*You may request to be removed as a contact at any time by emailing [info@ackworthparishcouncil.gov.uk](mailto:info@ackworthparishcouncil.gov.uk).*

*To view Ackworth Parish Council Privacy Notice please [click here](#)*

**From:** Naomi Goddard [<mailto:admin@townparishaudit.co.uk>]

**Sent:** 17 May 2022 17:28

**To:** Clerk | Ackworth Parish Council <[clerk@ackworthparishcouncil.gov.uk](mailto:clerk@ackworthparishcouncil.gov.uk)>

**Subject:** Re: Completion of Internal Audit 2021-22

Dear Sue

I am pleased to confirm that the yearend 2021-22 Internal Audit is now complete.  
See attached report, check sheet, completed signed AGAR and invoice.  
Please do not hesitate to contact me if you have any queries.  
Kind regards

Naomi

Naomi Goddard

**Town Parish Audit**

[admin@townparishaudit.co.uk](mailto:admin@townparishaudit.co.uk)

[www.townparishaudit.co.uk](http://www.townparishaudit.co.uk)

07975 522812





## Clerk | Ackworth Parish Council

---

**From:** Naomi Goddard <admin@townparishaudit.co.uk>  
**Sent:** 30 September 2022 16:56  
**To:** Clerk | Ackworth Parish Council  
**Subject:** Re: Interim Internal Audit  
**Attachments:** 1 Required audit information 1.docx; Initial info letter 2022-23 Interim audit.pdf  
**Importance:** High

Hi Sue

Here you go

Kind regards

Naomi

Naomi Goddard

**Town Parish Audit**

admin@townparishaudit.co.uk

[www.townparishaudit.co.uk](http://www.townparishaudit.co.uk)

07975 522812

9 Butlers Wharf

Hebden Bridge

West Yorkshire

HX7 8AF

On 30/09/2022 08:10, Clerk | Ackworth Parish Council wrote:

Dear Naomi

I hope you are well.

The September accounts will on the agenda for approval at the next Parish Council meeting on Monday 10 October.

Could you send me the relevant paper work so I can complete it and return it to you as soon after the meeting as I can.

Many thanks

Kind regards

Sue

Clerk to Ackworth Parish Council

**Interim Internal Audit  
2022-23**

Once your accounts to the 31 September are complete, please can you initially send me:

A copy of your cashbook.

Bank statements up to 31 September for all accounts for the financial year 2022-23.

A copy of the agenda for the 2022-23 meeting where the 2021-22 AGAR was signed.

2022-23 signed meeting minutes in relation to signing the 2021-22 AGAR.

**Evidence/documents as per attached list** (marked in red).

Ideally can you send over a copy of any cashbook excel spreadsheets in excel format. Plus, you can send a master copy document in pdf format if you wish.

If possible, can you zip it all up and send it to me digitally or alternatively by post or courier in paper form or a combination. If using a courier, I will provide you with an alternative delivery address.

In relation to carrying out additional checks re invoices, paper trails etc, I will be back in touch to request particular invoices, minutes, documents etc.

Thank you for your help with this and please do not hesitate to contact me if you need any more information at this stage.

Naomi Goddard  
**Town Parish Audit**  
07975 522812

[admin@townparishaudit.co.uk](mailto:admin@townparishaudit.co.uk)  
[www.townparishaudit.co.uk](http://www.townparishaudit.co.uk)





## Town Parish Audit – evidence required 2022-23

<b>Name of Council</b>	complete	<b>Name of Clerk:</b>	complete
<b>No. of councillors</b>	complete	<b>Name of RFO (if different)</b>	complete
<b>Quorum</b>	complete	<b>Precept</b>	complete

### 1. Book Keeping

1.1. Ledger maintained and up to date?	Yes	No	
1.2. Arithmetic correct?	Yes	No	
1.3. Evidence of Internal Control?	Yes	No	
1.4. VAT evidence, recording and reclaimed?	Yes	No	
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes	No	
1.6. S137 separately recorded and within limits?	Yes	No	
1.7. S137 expenditure of direct benefit to electorate?	Yes	No	
1.8. Does your council operate on a payments and receipts or income and expenditure basis?			state which

### 2. Due Process

2.1. Standing Orders adopted since 2013?	Yes	No	evidence
2.2. Standing Orders last reviewed?	Yes	No	evidence
2.3. Financial Regulations adopted?	Yes	No	provide policy
2.4. FRs properly tailored to council?	Yes	No	evidence
2.5. Equal Opportunities policy adopted?	Yes	No	evidence
2.6. Adequate internal controls for payments?	Yes	No	brief summary
2.7. Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	evidence
2.8. Purchase orders raised for all expenditure?	Yes	No	evidence/explanation
2.9. Purchasing authority defined in FRs?	Yes	No	evidence
2.10. Legal powers identified in minutes and/or cashbook?	Yes	No	evidence/explanation
2.11. Committee terms of reference exist and have been reviewed?	Yes	No	evidence

### 3. Risk Management

3.1. Does scan of minutes reveal any unusual activity?	Yes	No	
3.2. Annual risk assessment carried out?	Yes	No	evidence
3.3. Insurance cover appropriate and adequate?	Yes	No	evidence
3.4. Evidence of annual insurance review?	Yes	No	evidence
3.5. Internal financial controls documented and evidenced?	Yes	No	evidence
3.6. Minutes initialled, each page identified and overall signed?	Yes	No	
3.7. Regular reporting and minuting of bank balance?	Yes	No	
3.8. S137 expenditure minuted?	Yes	No	evidence/explanation

### 4. Budget

4.1. Annual budget to support precept?	Yes	No	evidence
4.2. Has budget been discussed and adopted by council?	Yes	No	evidence

4.3. Any reserves earmarked?	Yes	No	evidence if applicable
4.4. Any unexplained variances from budget?	Yes	No	
4.5. Precept demand correctly minuted?	Yes	No	

#### 5. Payroll – Clerk and other employees

5.1. Contract of employment?	Yes	No	evidence
5.2. Tax code issued / contracted out?	Yes	No	evidence
5.3. PAYE / NI/RTI evidence?	Yes	No	evidence
5.4. Has council approved salary paid?	Yes	No	evidence
5.5. Other payments reasonable and approved by council?	Yes	No	evidence
5.6. Wage slips and P60 evidence?	Yes	No	evidence

#### 6. Other

6.1. Does council have public liability cover?	Yes	No	evidence
6.2. Minimum wage/National Living Wage paid?	Yes	No	evidence
6.3. Pension obligations met?	Yes	No	evidence
6.4. Complaints procedure in place?	Yes	No	evidence

#### 7. Asset Control

7.1. Does council keep a register of all material assets owned?	Yes	No	evidence
7.2. Is asset register up to date?	Yes	No	evidence
7.3. Value of individual assets included?	Yes	No	evidence
7.4. Inspected for risk and up to date inspection records exist	Yes	No	evidence
7.5. Record of deeds, articles and land register references available?	Yes	No	evidence

#### 8. Bank Reconciliations

8.1. Is there a bank reconciliation for each account?	Yes	No	evidence
8.2. Reconciliation carried out on receipt of statement?	Yes	No	evidence
8.3. Any unexplained balancing entries in any reconciliation?	Yes	No	

#### 9. Miscellaneous

9.1. Have points raised at the last audit been addressed?	Yes	No	evidence
9.2. Has the council adopted a Code of Conduct since July 2012?	Yes	No	evidence
9.3. Is eligibility for General Power of Competence properly evidenced?	Yes	No	evidence
9.4. Are all electronic files backed up?	Yes	No	evidence
9.5. Do arrangements for public inspection of council's records exist?	Yes	No	evidence
9.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure	Yes	No	evidence
9.7. Is the Council responsible for any trust funds?	Yes	No	evidence



## Clerk | Ackworth Parish Council

---

**From:** Naomi Goddard <admin@townparishaudit.co.uk>  
**Sent:** 14 November 2022 19:54  
**To:** Clerk | Ackworth Parish Council  
**Subject:** Re: Completion of Interim Internal Audit 2022-23

Ah, that explains it!

Thank you for letting me know

Kind regards

Naomi

Naomi Goddard

**Town Parish Audit**

admin@townparishaudit.co.uk

[www.townparishaudit.co.uk](http://www.townparishaudit.co.uk)

**07975 522812**

9 Butlers Wharf

Hebden Bridge

West Yorkshire

HX7 8AF

On 10/11/2022 12:14, Clerk | Ackworth Parish Council wrote:

Dear Naomi

Further to my reply to your email this morning.

Ackroyds Florists invoice – I mentioned this to my colleague Kyla and she asked me if there was a delivery charge itemised, there isn't. I've checked with Ackroyds and they do not charge VAT but do charge £5 for delivery.

Hope this clarifies this.

Thanks

Kind regards

Sue

Clerk

**From:** Naomi Goddard <admin@townparishaudit.co.uk>  
**Sent:** 09 November 2022 17:15  
**To:** Clerk | Ackworth Parish Council <clerk@ackworthparishcouncil.gov.uk>  
**Subject:** Re: Completion of Interim Internal Audit 2022-23

Dear Sue

Thank you for the further documentation and clarification.

I am pleased to confirm that the interim 2022-23 Internal Audit is now complete.

See attached report, check sheet and invoice.

In relation to the wrongly recorded VAT referred to in the report, the Ackroyds Florists invoice shows £5.00 VAT which does not appear in the cashbook?

Please do not hesitate to contact me if you have any queries.

Kind regards

Naomi

Naomi Goddard

**Town Parish Audit**

[admin@townparishaudit.co.uk](mailto:admin@townparishaudit.co.uk)

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9 Butlers Wharf

Hebden Bridge

West Yorkshire

HX7 8AF

**Town Parish Audit**  
9 Butlers Wharf  
Hebden Bridge  
West Yorkshire  
HX7 8AF

The Clerk  
**Ackworth Parish Council**  
clerk@ackworthparishcouncil.gov.uk  
01977 611583

9 Nov 2022

Dear Sue Templeman

**Interim Internal Audit of the Accounts for Financial Year ending 31<sup>st</sup> March 2023**

I am pleased to inform you that the interim internal audit of **Ackworth Parish Council** is complete. The audit took place based on the reconciled month 6 (September) accounts. There are no significant issues to report.

The tests and checks as per attached list were carried out.

**Cashbook and bank reconciliation**

The cashbooks and bank reconciliation statements were agreed to the 30 September 2022

**Minutes**

The Council's minutes were reviewed on the Council's website and were paginated and prepared for signing.

**Insurance**

Insurance cover is in place and appears to be adequate for the major liabilities faced by the council.

**NOTE:** Check that the Fidelity guarantee reflects the maximum amount that is held in the Council's bank account at any point during the year.

It is also important that for a council of this size, as well as carrying out an annual insurance review, obtains periodic quotes from alternative insurers in order to ensure best value for money.

**VAT**

Spot checks were carried out in relation to cashbook 4 and in all but one case VAT had been recorded correctly.

**AGAR sign-off meeting**

The 2021-22 annual return was signed off correctly at an appropriate full Council meeting.

**Annual Governance and Accountability Return 2021-2022**

The annual return and accompanying documentation, including the external auditors report (page 6) and the Notice of Conclusion of Audit were correctly displayed on the Council's website.

**Monthly Checks**

It has been confirmed and evidenced that as well as monthly reporting of accounts including income, expenditure and bank reconciliations to the full council meeting, a system of quarterly checks, in relation to financial transactions, is now carried out by a nominated Cllr and that this information is reported to the Finance and General Purposes Committee.

#### **Internal Controls**

I confirm that I have carried out appropriate tests and checks on the accounts and internal controls as detailed on the accompanying Independent Internal Audit check list and found them to be satisfactory.

#### **RBS Accounting System**

Appropriate levels of staff access are in place for the Council's accounting system.

#### **Further Issues to note:**

##### **Discretionary Powers, Legislation and Section 137**

It is important to understand and note the use of Section 137 monies as appropriate. S137 is used when the Council does not have another power it can use, for instance it is used when purchasing a British Legion wreath or in relation to education. A yearly base figure is provided by the government which is multiplied by the no of electors in the Parish in order to establish the maximum annual spend.

Section 137 expenditure should be separated in the cashbook ie the money for the memorial wreath should be transferred into an overall Section 137 code and paid from the S137 code.

I can confirm that all original and additional information requested was provided in an efficient, detailed and timely manner.

Yours sincerely



Naomi Goddard

**Town Parish Audit**  
07975 522812

admin@townparishaudit.co.uk  
www.townparishaudit.co.uk



### Town Parish Audit – evidence required 2022-23

<b>Name of Council</b>	<b>Ackworth Parish Council</b>	<b>Name of Clerk:</b>	<b>Susan Templeman</b>
<b>No. of councillors</b>	<b>12</b>	<b>Name of RFO (if different)</b>	<b>As above</b>
<b>Quorum</b>	<b>4</b>	<b>Precept</b>	<b>£213,650.00</b>

<b>1. Book Keeping</b>			
1.1. Ledger maintained and up to date?	Yes		
1.2. Arithmetic correct?	Yes		
1.3. Evidence of Internal Control?	Yes		
1.4. VAT evidence, recording and reclaimed?	Yes		See Report
1.5. Payments in ledger supported by invoices, authorised and minuted? (see schedule)	Yes		
1.6. S137 separately recorded and within limits?			See Report
1.7. S137 expenditure of direct benefit to electorate?	Yes		
1.8. Does your council operate on a payments and receipts or income and expenditure basis?			Income & Expenditure

<b>2. Due Process</b>			
2.1. Standing Orders adopted since 2013?	Yes		13 September 2021
2.2. Standing Orders last reviewed?	Yes		9 May 2022
2.3. Financial Regulations adopted?	Yes		Approved at the Parish Council meeting held on 8 March 2021 and reviewed 9 May 2022 agenda item 26.
2.4. FRs properly tailored to council?	Yes		
2.5. Equal Opportunities policy adopted?	Yes		Adopted 2005 reviewed and adopted 13 December 2021.
2.6. Adequate internal controls for payments?	Yes		A Councillor has been appointed to carry out this task. He comes to the office quarterly and picks out 4 invoices and 2 petty cash receipts from each month and checks these have been correctly accounted for and paid. This is then reported to the F & GP Committee.
2.7. Agendas signed, informative and displayed with 3 clear days' notice?	Yes		
2.8. Purchase orders raised for all expenditure?	Yes		Purchase Order system for the majority of expenditure introduced This is separate from the Rialtas Omega System.
2.9. Purchasing authority defined in FRs?	Yes		
2.10. Legal powers identified in minutes and/or cashbook?		No	This is not unusual practice.
2.11. Committee terms of reference exist and have been reviewed?	Yes		Reviewed May 2022 – Agenda item 22

<b>3. Risk Management</b>			
3.1. Does scan of minutes reveal any unusual activity?		No	
3.2. Annual risk assessment carried out?	Yes		The Annual Risk assessment was last carried out in March 2022.  Approved at the F & GP Minute no. 6.1  F & GP Mins approved at PC meeting Minute no. 12.1
3.3. Insurance cover appropriate and adequate?	Yes		See Report
3.4. Evidence of annual insurance review?	Yes		Quotes received in March 2022. The Parish Council approved a 3 year long term agreement.
3.5. Internal financial controls documented and evidenced?	Yes		
3.6. Minutes initialled, each page identified and overall signed?	Yes		
3.7. Regular reporting and minuting of bank balance?	Yes		
3.8. S137 expenditure minuted?			Note: Not always minuted correctly.

<b>4. Budget</b>			
4.1. Annual budget to support precept?	Yes		
4.2. Has budget been discussed and adopted by council?	Yes		14 February Minute no. 8
4.3. Any reserves earmarked?	Yes		See Omega Year end from 2021-22
4.4. Any unexplained variances from budget?		No	
4.5. Precept demand correctly minuted?	Yes		See 4.2

<b>5. Payroll – Clerk and other employees</b>			
5.1. Contract of employment?	Yes		All staff have contracts
5.2. Tax code issued / contracted out?	Yes		Payroll contracted out to a local accountant
5.3. PAYE / NI/RTI evidence?	Yes		
5.4. Has council approved salary paid?	Yes		
5.5. Other payments reasonable and approved by council?			N/A
5.6. Wage slips and P60 evidence?	Yes		

<b>6. Other</b>			
6.1. Does council have public liability cover?	Yes		
6.2. Minimum wage/National Living Wage paid?	Yes		Ackworth PC pays the living foundation wage and the Local Government Services NJC pay scales.
6.3. Pension obligations met?	Yes		
6.4. Complaints procedure in place?	Yes		

<b>7. Asset Control</b>			
7.1. Does council keep a register of all material assets owned?	Yes		
7.2. Is asset register up to date?	Yes		
7.3. Value of individual assets included?	Yes		
7.4. Inspected for risk and up to date inspection records exist	Yes		
7.5. Record of deeds, articles and land register references available?	Yes		

<b>8. Bank Reconciliations</b>			
8.1. Is there a bank reconciliation for each account?	Yes		
8.2. Reconciliation carried out on receipt of statement?	Yes		
8.3. Any unexplained balancing entries in any reconciliation?	Yes		

<b>9. Miscellaneous</b>			
9.1. Have points raised at the last audit been addressed?	Yes		See attached document from External Auditor
9.2. Has the council adopted a Code of Conduct since July 2012?	Yes		Minute no.12.1
9.3. Is eligibility for General Power of Competence properly evidenced?		No	The Parish Council doesn't have the General Power of Competence.
9.4. Are all electronic files backed up?	Yes		Each evening to the cloud
9.5. Do arrangements for public inspection of council's records exist?	Yes		
9.6. Is the Council compliant with the Transparency Code for Smaller/Larger Authorities? (Depending on gross income/expenditure	Yes		
9.7. Is the Council responsible for any trust funds?		No	





**Town Parish Audit**  
9 Butlers Wharf  
Hebden Bridge  
West Yorkshire  
HX7 8AF

The Clerk  
**Ackworth Parish Council**  
clerk@ackworthparishcouncil.gov.uk  
01977 611583

01.11.2022

**Invoice no. 222339**

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**Ackworth Parish Council**

**2022-23** Interim Internal Audit  
(including all administrative expenses)

**£345**

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**Total**

**£345**

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Account name:  
Sort code:  
Account no:

**Town Parish Audit**

Bank name:

**The Co-operative Bank**

Cheques to be made payable to:

**Town Parish Audit**

**Please Note:** New bank details, as part of Town Parish Audit's commitment to working towards a more sustainable future

**Town Parish Audit**  
07975 522812

admin@townparishaudit.co.uk  
www.townparishaudit.co.uk



