

Toller Porcorum Parish Council

Internal Audit 2022/23

I have undertaken an independent internal audit review of the Council's accounts and controls and systems.

In undertaking this review I have used a checklist of the appropriate controls and processes I expect to see in place to safeguard Council Taxpayers funds.

As part of my review, I have tested a sample of payments to ensure they are supported by adequate records and accounted for correctly.

From my review and sample testing I can conclude that the internal controls and systems are adequate to provide assurance to the Councillors of Toller Porcorum Parish Council that the accounting systems and records that support the Annual Governance and Accountability Return 2022/23 are accurate.

I have one finding, regarding a payment made in May 2022 of £430 to the Parochial Church Council of a grant towards grass cutting within the churchyard. I have further noted that the budget for 2023/24 includes a similar amount.

Section 8 of the Local Government Act 1894 – Additional Powers of Parish Councils

- (1) (i) to execute any works (including of maintenance or Improvement) incidental to or consequential on the exercise of any foregoing powers, or in relation to any parish properties, **not being property related to the affairs of the church or held for an ecclesiastical charity.**

This element of section 8 of the Local Government Act 1894 has not been subsequently repealed by any later Local Government Acts.

The National Association of Local Councils issued guidance LO1-18 Financial Assistance to the Church on 31 January 2018.

I recommend that Councillors review Section 8 of the Local Government Act 1894 along with the guidance issued by NALC when considering payments to the church to completely satisfy themselves that when spending Council Taxpayers funds in this way that they are satisfied that the Parish Council has the appropriate powers to be able to do this.

I would like to thank the Council and the clerk for the quality of the financial records and supporting papers I have been given in order to undertake this review.

Debbie Wiltshire

14 April 2023.