

Saxilby with Ingleby Parish Council
Annual Internal Audit Report 2022/23

Internal Control Objective:

Section A: Appropriate Accounting Records have been properly kept throughout the financial year.

Explanation: Overall Saxilby with Ingleby Parish Council has kept accurate and appropriate accounting records through out the year. However, the ongoing situation regarding the Recreation Ground Charity and Saxilby with Ingleby Parish Council has as yet not been fully resolved. The council, as custodian trustee, has agreed to open a charitable bank account (as per Financial Regulation 9j), where upon completion of this process, the charity income will be paid into the charity bank account.

Section B: This authority has complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Explanation: Overall Saxilby with Ingleby Parish Council has complied with its financial regulations, payments are supported by invoices, expenditure is correctly approved and VAT is accounted for. However, due to the ongoing situation regarding the Recreation Ground Charity and Saxilby with Ingleby Parish Council, Financial Regulations in relation to a separate charitable bank account and JPAG practitioners' guidance (regarding trust funds) are not currently met.

Section O: Trust funds (including charitable). The council met its responsibilities as trustee.

Explanation: Saxilby with Ingleby Parish Council as custodian trustee does not currently have a separate bank account to receive income pertaining to the recreation ground charity and therefore does not currently meet JPAG 5.110.

Separate custodian trustee meetings are now being held (JPAG para. 5.113) and the value of trust property has been corrected on the asset register and re-stated on the AGAR in-line with JPAG para. 5.115.

In order for the above to be resolved in a timely manner, there is a joint project group in place with an associated project list to address, and resolve, the outstanding issues. The pace of this is determined in part by external organisations such as the Land Registry, Charity Commission, and valuers. Given this factor, and that the current response time from these organisations can be in excess of six months it is not anticipated that this will be resolved in the coming financial year.



Sandra Waller, Internal Auditor
20 June 2023