

The Hollies, Great Asby, Appleby, Cumbria CA16 6HD

'phone: (017683) 53433

email: johnbevan@compuserve.com

27 April 2023

To: The Chairman of Asby Parish Council
cc: the Clerk of Asby Parish Council
**for the attention of Asby Parish Council
at its meeting on 11 May 2023**

Internal Audit 2022-23

Introduction

I have just carried out my year-end check of the Council's accounts & procedures etc for the financial year 2022-2023.

Matters of Potential Concern

For the greater part of the year, the effects of the Covid pandemic, insofar as the Council's meetings and work are concerned, have been minimal. The Council's work has therefore, fortunately, been able to proceed in what might fairly be called a routine way. Only three particular issues, no one of which has significantly affected my work, are worthy of noting here – not least because all three seem likely to have some effect on the work of the newly constituted Council during the forthcoming year. They are:-

1: the change in local Government which I briefly noted last year. The 2023-24 year will be the first operational year of the completely new Westmorland and Furness Council, and it seems reasonably probable that some consequential changes in the working arrangements of Parish Councils will be inevitable;

2: the "in principle" decision of the Council, taken late in the year of report, that the Parish should become a "non tolerated" stopping place during Appleby Horse Fair 2023. The practical consequences of this decision – so far as the Council's preparations for this year's Fair are concerned – have yet to be worked out, but I expect them to involve some significant increase in relevant expenditure; and

3: the consideration currently being given by the Village Hall Committee to possible changes in the arrangements for its operational governance of the Village Hall – which is of course owned by the Parish Council. I understand that the consideration is at a relatively early stage, but - given the format and content of the Conveyance and Trust Deed of 2000 – I think that the Council will inevitably have to be consulted about (and possibly be directly involved in) the submission of any proposed changes to the Charity Commission.

The Council's accounts and Bank reconciliation

I have checked the Council's account balances and bank reconciliation: the records are accurate, and the reconciliation correct. I have carried out a satisfactory examination of sample transactions and of the related paperwork. The records are adequate and well-kept. I confirmed the Council's financial situation at the beginning, and at the end, of the year. It is reasonably likely that the Council's Bank mandate will require some detailed change(s) following the election of a new Council on 4 May.

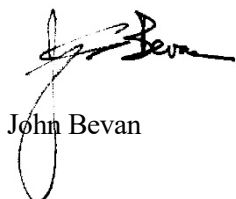
I have briefly discussed the completion of this year's AGAR documentation with the Clerk, and we are both of the opinion that the Council should routinely be able to declare itself exempt from external examination again this year.

Reserves – and the Asset Register

Both of these are satisfactory.

Finally, I should briefly note that, as usual, I have at various times offered advice both to the Chair and to the Clerk relating to resource management and governance issues: and that I have already forwarded my (completed) page of the 2022-23 AGAR documentation to the Clerk.

There are no other matters that I need to bring to the Council's attention at the present time.



John Bevan