

YORKSHIRE INTERNAL AUDIT SERVICES
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Mrs H Phillips
Clerk to Hirst Courtney Parish Council
Low Farm Barn
Camela Lane
Camblesforth
Selby
North Yorkshire
YO8 8HA

Dear Mrs Phillips

**To the Chairman and Members of Hirst Courtney Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2023**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were carried out on the accounts and management arrangements to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective. Following that I can confirm that internal controls are operating as expected and there are no matters to give cause for concern. Some minor matters were discussed with the clerk and action agreed where necessary. Action taken and remaining action to be taken on recommendations made in my previous report is noted in the paragraphs below. There are no new matters to bring to members attention.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2022/23 has been completed as required.

Risk Assessment

Previous audit reports noted the requirement for the council to annually review the Financial Risk Assessment and the system of internal controls. The Financial Risk Assessment is now reviewed annually but the system of internal controls has not been reviewed for the previous two financial years.

I recommend that this be done as soon as practicable.

Budget Monitoring

My previous audit report recommended that the council closely monitor the budget to ensure that commitments could be met without impacting on other planned expenditure due to the decision to complete the lantern replacement programme earlier than previously planned. This was to mitigate the anticipated increased

energy costs as the replacement LED lanterns cost less to use. Despite the increase in energy compared to the previous year, all the lanterns were replaced during 2022/23 without significant impact on the budget.

I would like to thank the Clerk for her assistance during the audit.

Yours sincerely

Janet L Bennett

JL Bennett
12 April 2023

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