

## James Mackman

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As requested, I have carried out an internal audit on the books of the Shipton by Beningbrough Parish Council for the year ended 31 March 2023 following the guidelines supplied by the Parish Council and, acting independently, I have examined the records presented to me.

The audit was in accordance with the ten tests shown in Section 4 of the Annual Return. It is recognised that these tests represent the minimum level of coverage, so I have used the schedules shown in Appendices 9 and 10 in the *Practitioners' Guide* as my guideline. I have also checked the Parish Council's agendas, minutes and website.

This year I completed my Internal Audit form before the Annual Return was signed. The figures inked in on the Annual Return were correct and I could see no reason why the Governance Statement could not be completed with a "Yes" in all eight columns.

Having carried out the internal audit since 2002 I conducted the audit with a view to see if the observations and suggestions I have made previously had been implemented and/or continued.

### **Notes on Previous Comments**

- I note that the new website is at the top of the Google search engine now.
- The old website is still there with its annoying adverts. To save any confusion I recommend that steps are taken to have the website deleted from whichever server is hosting it.
- The Complaints procedure on the website is still the version dated 5 September 2007.

### **Observations and Suggestions**

- The YLCA advises Parish Councils to split apologies on agendas into receiving and approving. You will find an article to this effect on pages 3 and 4 in the 6 November 2020 edition of the White Rose update which I have attached along with this report and my invoice. I recommend that your future agendas follow this guidance.
- The Parish Council's asset register should show all items at the cost price.

I raised a number of questions on various points during my audit and am happy to report that all met with a satisfactory response from the Clerk.

I confirm that in all significant respects the objectives have been achieved throughout the financial year to a standard more than adequate to meet the needs of the Parish Council.

I have not audited the books for the period from 1 April 2023.

I have sent my invoice for the audit work I carried out.

I should like to thank Mrs Remmer for the detailed and efficient presentation of all the Parish Council's records, her readiness to answer my questions and for her help in enabling me to perform the audit.

James Mackman  
Internal Auditor

25 June 2023