

Ell-Jay Books
Wyelands
Upper End
Shipton-u-Wychwood
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**INTERNAL AUDIT - HORSPATH PARISH
COUNCIL
FURTHER INFORMATION TO SUPPORT
'NO' RESPONSES**

Internal control objective B:

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

A 'No' response was given because a contract was set up and payments were made to an HR company without formal approval at full council.

The clerk has given her assurance that due to a change in council, this will not occur again.

Internal control objective D:

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

A 'No' response was given because a budget was not set for this financial year therefore the precept was not based on budgeted figures and progress against the budget could not be monitored .

Internal control objective M:

In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)

A 'No' response was given because, although the Public Rights were published, they did not include the first 10 days of July and they totaled 29 working days rather than 30.

**Lisa Wilkinson
10/6/2023**