

Irby upon Humber Parish Council
The Osiers
Old Main Road
Irby upon Humber
DN37 7JW

Our Ref – BC/BC

23rd July 2025

Dear Sirs

I set out below the reasons behind my various “No” answers on the internal audit report for the year ended 31st March 2025, I have shown the Internal control objective concerned at the beginning of each reason.

- (A) The accounting records and were not kept properly during the year, but the records prepared by the new clerk after the year end were all in order.
 - (B) The council did not properly control the process of authorising payments, but the payments were supported by invoices and VAT was appropriately accounted for.
 - (C) There is no evidence of any risk assessments being carried out in the year.
 - (D) The annual precept was properly approved and the budget prepared, but there is no evidence of any monitoring or review being carried out.
 - (E) There is no evidence that all income was not properly received, which I believe it was, but neither is there any evidence of appropriate controls being in place.
 - (G) No PAYE scheme was in operation in the year, but given the very low salary of the then clerk, there would be no pension or NIC liability, there might have been a need to deduct tax.
 - (H) There was an Asset register in place and the new clerk reviewed and updated as at the year end, however there is no evidence of it being reviewed and updated in the accounts year.
 - (I) As stated previously bank reconciliations were not carried out during the year, but were prepared later when the accounts figures were needed for the AGAR form.
 - (J) The accounts figure’s on the AGAR form are in line with the properly prepared accounts I checked, however these figures were prepared after the year end not during the year.
- (l,m,n) The information has been correctly published on the website, but I was not able to be certain the timescale was met.

If you require any further details, please let me know.

Yours sincerely



Barrie Campbell