

End of year Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Syresham Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	09/05/24
Year ending:	31/03/24	Date audit carried out:	6-9/05/24

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

Samantha Hosking resigned from the Council in May 2023

Emma Lavers was Clerk from May – July 2023

Nichola Ali was appointed Clerk and RFO to the Council in November 2023

Cllr Dorothy Dunkley was elected Chairman of the Parish Council at the Annual meeting of the Council on 17th May 2023.

Cllr Ian Draper was elected the Vice Chairman of the Council

Councillors:- There is 1 Casual Vacancy

Quorum 1/3 of Council members

To the Chairman of the Council:

External audit 2022/23

PKF Littlejohn LLP stated that Sections 1 and 2 of the Annual return is in accordance with proper practices

Close of audit :- In line with Audit regulations the close of audit was published on the web site 27/09/23

Interim internal audit 12/02/24

Noted at the February Council meeting -No matters arising from the report.

Evidence of Internal control

Cllr Green carries out an Internal control check every quarter and this is recorded in the Council's minutes.

It was agreed to strengthen Internal control by switching from Excel to Scribe accounts from 1st April ,2024

DUE PROCESS

Risk Assessment.

The Council's Risk assessment was approved at the Febuary Council meeting.

Standing orders/Financial regulations /Code of conduct

Up to date Standing orders/ Financial regulations and Code of conduct were reviewed and adopted at the May meeting of the Council .

Assets

Total fixed assets at 31.03.24 -

Additional assets purchased during the year **£100,193** recorded AGAR Section 2 ((9)

Minutes of Council meetings

I have checked the Council minutes to 31.03.2024 and were no unusual activities that came to my attention.

VAT £2,477.24 2022/23 financial year has been received from HMRC and recorded in the Receipts and payment account.

Data protection

The Council paid the Annual fee £35.00 to ICO in May 2023.

Precept

The Council's Annual precept of **£38,600** resulted from a budgetary process.

The precept is correctly recorded in the receipts and payments account and bank statements..

Insurance

The Council reviewed their insurance and fidelity cover in May 2023 through Came and Co - **£ 914.46 Fidelity guarantee is set at £150,000.**

Staff costs

The Clerk Nichola Ali is the sole employee of the Council

Her salary and WFH allowance has been paid with Council approval and recorded in the accounts ledger and Council minutes.

Staff costs £11,264

Clerk's pension

A Council pension for the Clerk to the Council has been set up through NEST.

Bank signatories/ BACS payments

Cllr Dunkley, Cllr Draper, Cllr Munsey and the Clerk are the nominated Bank signatories.

Council Bank account

The Council has reviewed its banking arrangements and has agreed to change from Barclays Bank to Unity trust Bank.

Accounts ledger-

The account book is maintained on the correct accounting procedure – Receipts and Payments.

I carried out an audit trail on several receipts and payments transactions and there were no variances between the minutes, payments and the bank statements at 31.03.2024

Business account £ 30200.02

Current account £ 7177.11

Petty cash £ 71.16

Total £ 37448.29

£37448 recorded in AGAR Section 2 (8)

Publication requirements

Under the Accounts and Audit regulations 2015 the Council must publish before 1st July, 2024- Notice of the exercise of Public rights and a declaration that the accounting statements are as yet unaudited.

Section1 – Annual Governance Statement at 2023/24 approved and signed

Section 2 Accounting statements 2023/24 approved and signed.

Notice of the period for the exercise of public rights

Footnote :- I will be terminating my audit work this year and would like to acknowledge the help the Clerk and Chairman have given me over the years to complete the Internal audit reports for the Council. I wish the Council and the Clerk Nichola Ali all the very best in the future.

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	22946	28737
2. Annual precept	37500	38600
3. Total other receipts	10414	3003
4. Staff costs	11313	11264
5. Loan interest/capital repayments	4413	4413
6. Total other payments	26397	171215
7. Balances carried forward	28737	37448
8. Total cash and investments	28737	37448
9. Total fixed assets and long-term assets	98887	100193
10. Total borrowings	6551	2207

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2022-8.pdf>