

Annual Internal Audit Report 2023/24

ELSTON PARISH COUNCIL

elstonparish.org.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			no cash.
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.		✓	
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	LATE
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 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	LATE
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).		✓	LATE.
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

25/05/2024

SUSAN STACK
- DALC AUDIT TEAM

Signature of person who carried out the internal audit

Date

25/05/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

30th May 2024

To Elston Parish Council

Elston Parish Council

Introduction

The audit has been carried out remotely on a sample basis of documents provided by the Clerk, also through information available on the Council's website and from matters raised with the Clerk. During the audit reference has been made to the 'Practitioners' Guide' and the DALC Internal Audit Checklist has been used.

Audit;

The following governance arrangements were reviewed:

Key governance documents eg Financial Regulations/Standing Orders etc
Transparency
Asset Control
Risk Management
Proper Processes and Practices
Payroll & HR arrangements
Allotments/Burials/Charities (if applicable)

Outcome

It has been a year of transition between a long standing outgoing Clerk, two Locum Clerks and Dermot Daly who joined with a backlog of items that needed urgent attention. Many of the policies needed by a Parish Council have been put into place over the year and work continues into 24/25 year.

The audit has been carried out entirely remotely and a number of assertions as to the systems in place have been taken from the Clerk.

As a result of (historic) issues with the 2022/23 financial year we find ourselves unable to give a positive response to items L, M and N.

There is no asset register on the website for year ended 2023. However a list of assets as at 31st March 2024 has been produced however with no details of the amounts to be insured. and no figures have been supplied for Box 9 of the AGAR which leads me to report No to item H.

I was unable to find any record of training for the year. It is recommended that Councillors undergo relevant training and that this is recorded for future reference.

I would like to record my thanks to the Clerk for their help in carrying out the audit and providing information in a clear and concise manner.

I would be happy to discuss any of the above matters further with the Council or the Clerk if this is considered necessary.



Susan Stack

25th May 2024

The Audit has been carried out as part of the DALC Internal Audit Team