

## Internal Audit Report

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

Name of council:	Hargrave Parish Council		
Name of Internal Auditor:	Caroline Holgate	Date of report:	26 April 2024
Year ending:	31 March 2024	Date audit carried out:	26 April 2024

*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.**

### To the Chairman of the Council:

I met with Sarah Geyton, the Clerk/RFO, on 26<sup>th</sup> April 2024, to carry out the year end audit of the Council. Prior to meeting I was able to review minutes and policies on the website, and the Clerk provided me with information requested for audit purposes.

The work completed is identified in the table below. Please note that where points appear in bold, the council is required to take appropriate action.

Area of Work	Observations/Points
Agendas	Agendas are published with three clear days' notice.
Audit – Internal and External	The Council received and approved Sections 1 and 2 of the AGAR at their Annual Meeting, and the contents of the Internal Audit report were noted.
AGAR Publication Requirements	The publication requirements have been met, with all relevant documents published on the parish council website.
Adoption of Policies	Standing Orders and Financial Regulations have been reviewed during the year.
Accounting Records	The Accounts were properly maintained during the financial year using the correct accounting method. Payments made are reported to the Council at each meeting and the Schedule of Payments is approved.
Bank reconciliations	Bank balances are reported to the Council at each meeting. Bank balances were confirmed to statements as at the 31 <sup>st</sup> March 2024.
Budget	<b>The budget and precept were resolved at the meeting in November 2023, but figures were not minuted.</b>

	The precept figure was subsequently minuted as £8,400 in the minutes of 4 <sup>th</sup> March 2024.
Exercise of Public Rights	The Exercise of Public Rights for 2022/23 properly identifies the period for inspection and the period is minuted for clarity.
Insurance	Insurance cover is in place and renewed in September.
Minutes of Meetings	Minutes were reviewed and do not reveal any unusual activity.
Precept	2024/25 precept set at £8,400.
Reserves	The Council reserves have been earmarked for specific purposes.
Risk Assessments	The Council reviewed their Risk Assessment at the Annual Meeting.
S137	S137 payments are recorded separately in the cashbook.
Transparency Code	The Council is subject to the requirements of the Transparency Code, and I was able to find all expected information published on the website, either as separate documents, or within Council minutes.
VAT	VAT has been reclaimed.

Having reviewed the information available to me, I am satisfied that effective systems of control are in place and have signed the 2023/24 AGAR accordingly.

Yours sincerely,



Caroline Holgate  
Internal Auditor to the Council  
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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	18,083	18,974
2. Annual precept	7,500	7,500
3. Total other receipts	1,204	3,868
4. Staff costs	3,860	4,478
5. Loan interest/capital repayments	0	0
6. Total other payments	3,953	9,896
7. Balances carried forward	18,974	15,967
8. Total cash and investments	18,974	15,967
9. Total fixed assets and long-term assets	13,849	13,699
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2023)*. 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/practitioners-guide-2023>.