

Internal Audit Report

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

Name of council:	Stanton under Bardon Parish Council		
Name of Internal Auditor:	Cathy Walsh	Date of report:	29 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 proper practices referred to in Accounts and Audit Regulations are set out in JPAG Practitioners Guide. 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.

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 completed the year-end audit of the council remotely on 26 April 2024. I would like to take the opportunity to thank Joanne Lowe (Clerk & RFO) for her co-operation and assistance in delivering the council's internal audit.

In preparation for the audit, I examined the publicly available information displayed on the council's website, including the council's policies, procedures, agendas, minutes, financial and other records. I sought evidence to confirm that the previous year's Internal and External Audit reports had been properly reported to the council and where necessary acted upon by the council.

During my audit I also examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due processes (i.e. compliance with the proper practices as set out in the JPAG Practitioners Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control, year-end procedures and compliance with the publication requirements of the 2022/23 AGAR.

Joanne has continued to make significant improvements to enhance the council's arrangements for the management and control of its business and has addressed all the recommendations made in last year's internal audit.

Have comments from the internal audit 2022-2023 been addressed?

Recommendation 2022-2023	Comment
Recommended that meeting start times are recorded in the Minutes.	The start time is now included.
Recommended that it is good practice to report the bank reconciliation details in the Minutes.	The financial statements are referenced in the minutes and now published on the council's website.
Update the Standing Orders to remove the 2020 regulation allowing remote meetings.	The Standing Orders have been updated.
Update out of date Risk Assessments.	The council has prepared and adopted a number of Risk Assessments.
Part-time member of staff does not have a contract of employment.	A contract of employment has been prepared and in place for when the vacancy is filled.


Areas in the 2023-2024 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

<p>Internal control objective: F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</p> <p>The council does not operate a petty cash system and so I have ticked 'Not Covered' to internal control objective F.</p>
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Recommendations for action 2023-2024

Areas for consideration or improvement	Recommendation
The sum insured for the War Memorial on the insurance schedule is £3,000.	Consider reviewing the sum the War Memorial is insured for. To ensure that it is adequately covered.
Playground inspections	The play areas have an inspection every year from an independent suitably qualified body. It is strongly recommended that frequent routine inspections are also carried out.
All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications.	Consider moving to a .gov.uk domain name.

Yours sincerely,



Cathy Walsh
Internal Auditor to the Council
cathywalsh.ias@gmail.com

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	113,989	125,168
2. Annual precept	12,357	16,205
3. Total other receipts	26,424	27,887
4. Staff costs	6,742	10,058
5. Loan interest/capital repayments	0	0
6. Total other payments	20,861	27,485
7. Balances carried forward	125,168	131,717
8. Total cash and investments	125,168	131,717
9. Total fixed assets and long-term assets	1,048,778	673,080
10. Total borrowings	0	0