

WITHERN WITH STAIN PARISH COUNCIL – INTERNAL AUDIT REPORT YEAR ENDING 31ST MARCH 2024

Internal Control	Findings and Recommended Actions
Proper Book keeping	The Parish Council use a manual cash book.
Minutes	Minutes have been signed by the Chairman as required.
Standing Orders and Financial Regulations	Standing Orders and Financial Regulations were reviewed.
Payment Controls	Payments are properly supported by invoices and these are approved by Council. VAT has been reclaimed. Noted: That changes have been made so that in future on line payments will require a councillor to authorise online.
Risk Management Arrangements	Insurance documents presented were for year 2024/25. It is assumed that adequate insurance was held for the audited year. Risk assessments have been reviewed.
Budgetary Controls	Minutes clearly show the ratification of the budget and the precept request. There are regular controls and checks of budgets.
Income/Receipts	Receipts are recorded satisfactorily.
Payroll Controls	HMRC Basic Pay used. Payments are authorised by Council and PAYE etc administered correctly.
Asset Controls	

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	Asset register is up to date and reflects the assets held, noted that the list of assets does not equal total value but the difference is minimal, only £9.
Bank Reconciliation	Bank accounts reconciled regularly.
Year End Procedures	I am satisfied that the Annual Return has been completed correctly based on information made available to me. The Parish Council Website complies with the publication requirements for the 2022/23 AGAR.

General Findings and Comments

There are no reportable concerns in respect of the audit undertaken, I found the record keeping and administration to be of a high standard.

The Parish Clerk should be acknowledged on providing good administration support and for keeping satisfactory financial records on behalf of the Parish Council.



Linda Croft - 21st June 2024

Annual Internal Audit Report 2023/24

Withern with Stain Parish Council

<https://withernstain.parish.lincolnshire.gov.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.			✓
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.	✓		
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).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

21/06/2024

Name of person who carried out the internal audit

MRS LINDA CROFT

Signature of person who carried out the internal audit

[Redacted Signature]

Date 21/06/2024

*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).