

## Internal Audit Report

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

|                           |                                   |                         |                             |
|---------------------------|-----------------------------------|-------------------------|-----------------------------|
| Name of council:          | Garthorpe & Coston Parish Council |                         |                             |
| Name of Internal Auditor: | Deborah Rolfe                     | Date of report:         | 27 <sup>th</sup> April 2024 |
| Year ending:              | 31 March 2024                     | Date audit carried out: | 22 <sup>nd</sup> 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 have concluded the annual audit for Garthorpe and Coston Parish Council. I would like to thank the Clerk Anne Daly for her assistance in all matters.

The areas we talked about that require review are listed:-

1. Meeting called lawfully- Council Members names need to be placed on the summons that is posted on the Notice Board and Website. The practice of detailing it as "All councillors" is incorrect.
2. Governance documents listed on the website need to be updated and show evidence of a review date even if no details have changed within the policy.
3. AOB is not permissible; all items of business to be transacted must be specified on the Agenda, issued 3 working days in advance of the meeting so the public know and can attend if they wish.

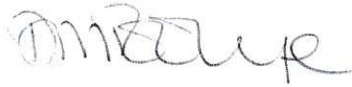
### Recommendations:-

1. It will be a requirement in the near future for Parish Councils to have .gov.uk email addresses.
2. The council did not become quorate until 14<sup>th</sup> August 2023 therefore were unable to publish governance documents within the deadlines. In the event that the council is unable to meet a deadline they must take advice from LRALC on the processes required.

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

|   | Reason                                                                                                                 |
|---|------------------------------------------------------------------------------------------------------------------------|
| A |                                                                                                                        |
| B |                                                                                                                        |
| C |                                                                                                                        |
| D |                                                                                                                        |
| E |                                                                                                                        |
| F |                                                                                                                        |
| G |                                                                                                                        |
| H |                                                                                                                        |
| I |                                                                                                                        |
| J |                                                                                                                        |
| K |                                                                                                                        |
| L |                                                                                                                        |
| M | Council was not quorate until 14 <sup>th</sup> August 2023 and was unable to produce the documentation before deadline |
| N | Council was not quorate until 14 <sup>th</sup> August 2023 and was unable to produce the documentation before deadline |
| O | Council was not quorate until 14 <sup>th</sup> August 2023 and was unable to produce the documentation before deadline |

Yours sincerely,



Deborah Rolfe  
Internal Auditor to the Council  
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Aufitralc2024@outlook.com

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

|                                            | Year ending<br>31 March 2023 | Year ending<br>31 March 2024 |
|--------------------------------------------|------------------------------|------------------------------|
| 1. Balances brought forward                | 2370                         | 2308                         |
| 2. Annual precept                          | 2500                         | 2500                         |
| 3. Total other receipts                    | 0                            | 0                            |
| 4. Staff costs                             | 1875                         | 1125                         |
| 5. Loan interest/capital repayments        | 0                            | 0                            |
| 6. *9999Total other payments               | 687                          | 452                          |
| 7. Balances carried forward                | 2308                         | 3231                         |
| 8. Total cash and investments              | 2308                         | 3231                         |
| 9. Total fixed assets and long-term assets | 700                          | 700                          |
| 10. Total borrowings                       | 0                            | 0                            |

## Annual Internal Audit Report 2023/24

### GARTHORPE AND COSTON PARISH COUNCIL

garthorpeandcostonparishcouncil.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.                                                                                                                                                                                                                     | ✓   |     |               |
| 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)                                                            | Yes | No | Not applicable |
|-----------------------------------------------------------------------------------------|-----|----|----------------|
| 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

22/04/2024

Name of person who carried out internal audit

DEBORAH ROLFE Internal Audit Service

Signature of person who carried out the internal audit



Date

29/04/2024

\*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).