

Northants CALC IAS

End of year Internal Audit Report (to be read in conjunction with Annual Internal Audit report in the Annual Governance and Accountability return

Name of council:	Gayton Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	23/04/24
Year ending:	31/03/24	Date audit carried out:	23/04/24

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 staff and management and not left for internal audit. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council to detect error or fraud. The 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.

Viv Hartley is the Parish Clerk and R.F.O. to the Council

Cllr Glanville was appointed the Chairman of Gayton Parish Council at the Council meeting on 11th May, 2023.

Cllr Hamilton was appointed Vice Chairman.

Councillors :- 7 and 1 casual vacancy.

External audit 2022/2023

Gayton Parish Council had Gross income/expenditure more than £25,000 and completed the AGAR Form 3.

2022/23 Audit

There were no issues arising from the PKF External audit and the AGAR was in accordance with proper practices.

Notice of closure audit 28/07/2023 was recorded in the minutes and the Council's web site.

Interim audit 26/02/24

Noted at March council meeting.

Evidence of Internal control

Cllr Goddard has taken on the role of Internal control for the Council and reported there were no issues raised on the Internal control checks .

Due Process

Standing orders , Financial regulations, Annual risk assessment and Code of Conduct.

The Council has adopted their Standing orders ,Financial regulations , Risk assessment and their Code of Conduct at the May meeting of the Council .

Insurance

The Council reviewed their insurance and agreed their cover with BHIB at a competitive cost of **£963.98**

Minutes of Council meetings

I checked the minutes to 31th March 2024 and there were no unusual activities that came to my attention.

Web site

www.gaytonparishcouncil.gov.uk

Assets :

No additional assets purchased during the year.

Total fixed assets at 31.03.2024 **£43,560**

Staff costs

The Clerk is the sole employee of the Parish Council

The Clerks salary is paid quarterly and recorded correctly in the Receipts and Payments ledger and in the minutes of Council meetings .

Staff costs £5886.

VAT 2022/23

VAT on expenditure **£2507.16** from HMRC was paid in September 2023 and recorded in the R/P Account.

Precept/Budgets

The Council 's annual precept £29,750 resulted from a budgetary process.

The precept is recorded correctly in the Receipts ledger .

Internet Banking

The Council is now registered with Lloyds Bank for on line banking .

The Clerk sets up the payments and Cllr R Billing authorises the payments.

Accounts ledger/ Bank account

The Clerk has prepared the accounts on the correct accounting procedure – Receipts and Payments.

I carried out an audit trail on several receipts and payment transactions throughout the year and payments were minuted and agreed to the Bank statements.

There were no balancing entries between the accounts and bank statements at 31/03/2024.

Lloyds Bank £3560.27

o/s cheques 45.40

£3514.87

£3515 is correctly recorded in AGAR Section (7 and 8)

Publication requirements

Before 1st July the Council must publish :-

Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited

The Council must approve Section 1 of the AGAR before Section 2 and both must be minuted and published on the Council's website before 1st July 2024

Dianne Isaacs -Internal Auditor Ncalc

07790269798 01327 831243 di.isaacs01@gmail.com

Footnote:-

I will be terminating my audit work this year and would like to acknowledge the help the Clerk Vivien Hartley has given me over the years to complete the audit reports for the Council.

I wish the Council and the Clerk all the very best in the future

The figures submitted in the Annual Governance and Accountability return 2023/2024

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	13318	7516
2. Annual precept	24995	29750
3. Total other receipts	1355	4087
4. Staff costs	5131	5886
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	27021	31952
7. Balances carried forward	7516	3515
8. Total cash and investments	7516	3515
9. Total fixed assets and long term assets	43560	43560
10. Total borrowings	Nil	Nil

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. 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/uploads/practitioners-guide-2022.8pdf>

