

Annual Internal Audit Report

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

Name of council:	Brafield on the Green Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	21 st April 2024
Year ending:	31 March 2024	Date audit carried out:	14 th & 21 st 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:

Thank you very much to the Parish Clerk for supplying me with the information I requested to carry out this Annual Internal Audit. I have spoken with the Clerk via email & telephone and conducted the audit remotely.

Results

The work completed is identified in the table below and action required is highlighted:

Area of Work	Observations/Points
Adoption of Policies	Key policies were adopted at the Parish Council meeting held on the 23 rd May 2023
Accounting Records	The Accounts were properly maintained during the financial year and the correct carry forward figure was rolled over
Asset Register	In my previous Internal Audit reports I have advised that the Council's Asset Register does not contain enough detail. I was pleased to see a new Asset Register has been created which reflects all council owned assets. NOTE: When adding to this list, which I believe the council intends to do this year, the

	Asset Register needs to contain date of purchase, value and supplier. Going forward this document will be accurate and easier to use when renewing insurance.
Bank reconciliations	Bank reconciliations were reviewed and confirmed to be done on a regular basis with due care and attention. Bank balances were confirmed to statements as at the 31 st March 2024
Budget	The Parish Council has followed due process for the agreement of the Budget. NOTE: when carrying out this internal audit the budget had not been published on the website and was not in the Minutes of the relevant council meeting
Co-option	The Council's Co-option procedure follows due process
Earmarked Reserves	There is no requirement for the Council to earmark reserves this year
Insurance	The annual insurance policy was reviewed and a payment of £1142.19 was paid on the 23 rd May
Internal Control	An Internal Control Councillor was appointed at the Annual Parish Council meeting and regular Internal Control has been carried out through the year
Minutes of Meetings	Minutes were reviewed and no errors were observed
PAYE	Payments to HMRC were made throughout the financial year and the Council uses a PAYE Contractor to manage this
Payments	Payments followed due process and have been accounted for correctly. NOTE: The Council has a duty under the Transparency Code to publish its payments over £100 on the website. The last time payments were uploaded to the website was in March 2022
Precept	Due process was followed to agree the Precept Demand of £20,500.00
Risk Assessments	The Parish Council's Risk Assessments were discussed & re-adopted at the May 2023 meeting
VAT return	The balance as at 31 st March 2023. No errors were observed. The VAT return for the previous financial year was claimed and paid into the bank account on the 18 th July 2023
Year-end procedures	Year-end procedures were carried out in the correct manner.

Summary

In my opinion the Council's books and records are in good order and follow due process in most elements.

I wish the Parish Council a very successful 2024/2025 and look forward to returning in 2025 to carry out the Annual Internal Audit.

Yours sincerely,

Tina Charteress

Mrs Tina L Charteress CiLCA
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	16,369	10,827
2. Annual precept	17,000	20,000
3. Total other receipts	1,566	6,385
4. Staff costs	5,791	6,191
5. Loan interest/capital repayments	0	0
6. Total other payments	18,317	10,134
7. Balances carried forward	10,827	20,887
8. Total cash and investments	10,827	20,887
9. Total fixed assets and long-term assets	105,240	105,240
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 (2020)*. 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-2020-2.pdf>

