

## **INTERNAL AUDIT SUMMARY:ALSTON MOOR PARISH COUNCIL 1<sup>ST</sup> APRIL TO 31<sup>ST</sup> OCT. 2022**

I confirm that I have on 22<sup>nd</sup> November 2022, undertaken an Internal Audit for the period 1<sup>st</sup> April to 31<sup>st</sup> October 2022, in accordance with Account and Audit Regulations (2015) and guidance in Joint Panel on Accountability and Governance "Practitioners' Guide" (NALC) March 2022. All documents, source data and accounting records were provided to me electronically and in person by the Clerk (RFO). She has been very helpful in providing all information as needed. I also referred to the Council Website. I have checked through the following in my Report, my findings are as follows:

**1. Proper Bookkeeping**

Except for a few formula compatibility issues in the accounts, the accounts are accurate and agree with primary documentation and bank transactions for the period under review. Computer records are backed up securely.

**2. Standing Orders/Financial Regulations/Policy Documents**

Standing Orders and Financial Regulations, which the Council comply rigorously with, were updated in September 2022. The Parish Council uses a model Standing Order Policy. Policy documents are updated on the Website.

**3. Invoice procedure/ Audit Trail**

A random check was made of Invoices paid in this period. All comply with Financial Regulations and are fine.

**4. Bank Reconciliation**

The Cash accounts are reconciled to bank-statements monthly and they accurately show the Financial Position of the Council. A Member validates the reconciliations with a signature on bank-statements every month.

**5. VAT**

The correct VAT of £950.56 was identified and claimed for 1<sup>st</sup> Aug. 2021 to 31<sup>st</sup> March 2022, the last period VAT was claimed for. This has now been received from HMRC by the Parish Council.

**6. Cash Balances at the Bank/ Investment Strategy**

The balances in the bank-accounts as of 31<sup>st</sup> October 2022, total £127,583.34 (allowing for uncleared cheques). As total reserves have exceeded £100,000 the Council has complied with legislation for an Investment Strategy (as-per Sect. 15(1) (a) of the Local Government Act (2003)).

**7. Internal Financial Controls/ Tendering Process**

The Financial Management system remains robust and fulfils all reporting requirements. The Tendering process is robust, and the Council have complied with all relevant Financial Regulations.

**8. Security of Public Funds and Employees**

No major concerns.

**9. Risk Management/ Assets Risk Assessment**

The Risk Assessment and Assets Risk Assessment documents have been updated in April 2022.

**10. Insurance**

The Insurance cover with Zurich Municipal of just £525.22 (for the Council alone) is good value for money

**11. Precept/ Budgetary Control/Variances**

The Precept for 2022-23 was agreed by the Council at the Precept Meeting on 17<sup>th</sup> January 2022. Budgetary monitoring and expenditure compared to 2021-2022 over the period suggests the Council will stay within budget.

**12. General Power of Competence (GPC)/Section 137 Spending.**

The Council retains GPC. Precept spending under this category for 2022-23 is £1,500.00.

**13. Debtors/ Income Controls**

No major problems to report.

**14. Employment Contracts and Pay/ Payroll Controls**

The Parish Clerk is paid according to her Pay-grade (as per NALC guidelines) and updated Employment Contract. The Payroll is completed on time with PAYE and Pensions calculated correctly by an experienced Accountant.

**15. Asset Register**

The Asset Register is updated to 31 March 2022. The value of Assets totals £12,303 and is correct.

**16. Transparency Legislation/ Website**

No problems to report. The Council is compliant with all Transparency Code legislation.

**17. Registers of Interest**

Council fully compliant. With one or two exceptions all links to Registers of Interest on the website now work.

**18. Annual Governance and Accountability Return (AGAR) 2021-2022**

This is correct, approved by AMPC on 6<sup>th</sup> June 2022 (Items 10, 11, Minutes of Meeting then) and on the Website.

**19. Notice of Public Rights**

The Parish Council has complied with all requirements in the Local Audit and Accountability Act (2014) Sects. 26 & 27 and Accounts and Audit Regulations (2015)(SI 2015/234). The 2022 Notice of Public Rights is on the Website.

**20. Alston Moor Parish Council: Trustee Obligations.**

The Parish Council (Members) fulfils all legal obligations as a Trustee of Alston Town Hall (Fairhill Estates Charity).

### **Recommendations and Conclusions**

I can confirm that the Parish Council is fully compliant with all Account and Audit Regulations, Transparency laws and other legal requirements. The Parish Council has a robust system of recording, checking, and dispensing Public funds.



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