

1 Balances Brought Forward	115,536.00	115,535.53	0.47
2 Precept or Rates and Levies	56,347.00	56,347.00	0.00
3 Total Other Receipts	3,865.00	3,865.10	-0.10
4 Staff Costs	12,711.00	12,710.97	0.03
5 Loan Interest/Capital Repayment		0.00	0.00
6 All Other Payments	45,603.00	45,602.56	0.44
7 Balances Carried Forward	117,434.00	117,434.10	-0.10
8 Total Cash and Short Term Investments	117,434.00	117,434.10	-0.10

Banks Accounts

	o/b	c/b
	34,394.73	31,945.70
	12,782.84	13,003.07
	36,531.61	19,093.88
	25,073.42	46,138.52
	7,252.93	7,252.93
	116,035.53	117,434.10

Opening Balance Check

O/B Bank Statement	116,035.53
O/B Cashbook	115,535.53
	500.00
unpres payments at Y/E	500.00
unpres receipts at Y/E	0.00
	should be zero

Closing Balance Check

C/B Bank Statement	117,434.10
C/B Cashbook	117,434.10
	0.00
unpres payments at Y/E	0.00
unpres receipts at Y/E	0.00
	should be zero

Activity Check

O/B Cashbook	116,035.53
Total Receipts in Yr	60,212.10
Total Exp in Year	58,313.53
	117,434.10
C/B Cashbook	117,434.10
	0.00
	should be Zero

Receipts Check

Total Receipts in Yr	60,212.10
Less Precep	56,347.00
Total Other Receipts	3,865.10

Payments Check

Total Exp in Year	58,313.53
Salarie in the Year	10,924.00
Pension	682.27
Paye in Yr	1,104.10
Total Staff cost	12,710.97
Other Exp on CB	45,602.56

**Internal Audit
Checklist for Year Ending 31 March 2024**

This report has been prepared for the sole use of.

Alston Moor Parish Council

No responsibility or liability is accepted by Aileen Ellwood to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

<p align="center">Review of minutes</p>		<p>All monthly minutes for the year are on the website, plus one extraordinary meeting and the precept meeting</p> <p>Minutes show clear Resolutions in place.</p> <p>The minutes for the Annual Parish Meeting April 2023 are on the website clearly marked as draft</p>
<p align="center">Policies</p>		<p>The locum clerk is to give a full review of policies. She is currently reviewing financial regulations, standing orders and public participation.</p>
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p align="center">No</p>	<p>From April - Oct 2023 (retirement of clerk) accounts were maintained on a spreadsheet and monthly bank reconciliations were done and signed by a councillor. The October 2023 reconciliation is signed by a councillor</p> <p>From November 23-April 2024 a new parish clerk was in place, however there is no evidence of records of income and expenditure or bank reconciliations carried out when she was in post. She was apparently unable to gain online access to one of the bank accounts whilst in post</p> <p>In April 2024, a locum clerk has transferred the whole of 23-24 onto Scribe. A bank reconciliation for the year has been done and closing balances agree with bank statements. Opening balances are also correct. The bank reconciliation on the website includes the charity transactions but the one on Scribe does not and agrees with the AGAR. They are both correct. In the AGAR, the town hall reimbursements are credited against payments</p> <p>Donations appear proportionate and beneficial to the electorate. The Council need to be careful that they are checking on each organisation's own reserves (they ask for a report and accounts) and they must take care that organisation of which they are sole trustee are treated in the same manner as the others in the parish and its bank balance and reserves are also taken into account.</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p align="center">No</p>	<p>There are adequate controls over receipt and payments of invoices up to October 2023 Payments were agreed at monthly parish meetings. Up to October payments to be agreed and bank balances were presented on a spreadsheet at monthly meetings with a summary in the minutes.</p> <p>From November with a change of clerk there is no evidence found in some months of any payments schedule presented to councillors. The November minutes state that a schedule of payments has been circulated to councillors, though this is not now accessible or attached to the minutes on the website. Payments to be agreed, those to be ratified, and bank balances do appear in the March 2024 minutes.</p> <p>Spot checks on items of expenditure had an invoice, payslip or other documentation to support the payment</p> <p>The vat on payments for the whole year had not been claimed by the year end. The locum clerk has now done the claim which exactly corresponds to the vat element now shown in Scribe.</p>

<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>Yes</p>	<p>A Risk Management report is in place, however there is no evidence in minutes of any risk assessment taking place In the May 2024 minutes (prepared by locum clerk) status of assets was considered and actioned An insurance policy covers the relevant risks and is agreed in the May 2023 minutes Fidelity cover of £150,000 is appropriate covering total cash and short term investments of £117434 at the year end The insurance policy still includes the Town Hall (reimbursed and credited in the AGAR). The Town Hall will have it's own insurance for the future Quarterly controls are recommended All electronic documentation is backed up to Dropbox</p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>Yes</p>	<p>The Parish Council approved a budget of £57370 for this year at its meeting on 16/01/2023, itemised in the minutes The Parish Council set a precept of £56347 (£57370 incl CTRS at its meeting 16/01/2023, precept value is in the minutes Next years budget and precept amounts are in the minutes 09/01/2024 and Appendix 1 Council advised to review reserves as still appropriate Progress was monitored up to Oct 2023, presented to the council and signed</p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>No</p>	<p>I confirmed that the precept of £57370 incl CTRS (£1023) was credited to the Council's bank account. Interest was received & banked Invoices for garden rents and pumping station are listed on a spreadsheet. Xmas tree income is also on a spreadsheet. However there is no obvious reconciliation of these listings to the amounts in the accounts/bank. A reconciliation system had been agreed with an outside body for Christmas trees but was never carried out due to the departure of the Clerk, therefore final xmas tree money was not collected until May 2024 Output vat not applicable. Outstanding input vat from previous year refunded</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>Not covered</p>	<p>No petty cash is held. All cash is banked</p>
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>Yes</p>	<p>There are no employees at the time of the audit An external agency ran the payroll for two clerks in the year Payslip seen - deductions calculated appropriately whilst employment continued</p>
<p>H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority</p>	<p>Yes</p>	<p>The Council maintains an asset register The 2022/3 asset register is on the website and the 2023/4 will be uploaded soon. The calculation found on Scribe agrees with 2023/4 AGAR £16409.40 with addition of defib and flagpole It is unclear whether memorial seats are on the register. The locum clerk will assess the assets and use free software to record them</p>

<p>I. Periodic bank account reconciliations</p>	<p>Yes</p>	<p>These were done monthly up to October 2023 and signed by a councillor. The locum clerk carried out the year end bank reconciliation which I reviewed and checked opening and closing balances back to statements In May 2024 (after the year end) the reconciled bank balance is noted in the minutes.</p>
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>Yes</p>	<p>The AGAR is prepared on a Receipts and Payments basis and agrees to the Scribe records There are no debtors and creditors at the year end</p>
<p>K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.</p>	<p>Not covered</p>	<p>N/A Receipts/Payments over £25K</p>
<p>L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with any relevant transparency code requirements</p>	<p>Yes</p>	<p>The website is clear, and user friendly. The Council complies with this requirement - specifically re:- Accounts and Audit reports from 2015 are on the Web Minutes from 2015 are on the web (but payments list not) Previous years AGAR on web Policies - see policies report It complies with the Transparency code's publication requirements.</p>
<p>M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.</p>	<p>Yes</p>	<p>For 2022/3 Council left a gap between approval of AGAR and the start of the period for the exercise of public rights</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>Yes</p>	<p>Agar Published on the Web Internal Audit Report Published on the Web Accounts for Year published on the Web analysis of variances published on the Web</p>
<p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>No</p>	<p>The Council is sole corporate trustee of Alston Town Hall which is an unincorporated charity registered with the Charity Commission No 222767 The Trust funds are administered separately and are in their own bank account. The Council is currently registered as one employer with hmrc for both council and charity employees Net pay on payslip. Only parish clerk was paid from AMPC funds, charity employees were paid from town hall funds The Council paid paye to hmrc for both charity and council employees and up until end September 2023 the charity share was reimbursed from town hall funds. At the year end the Oct-Dec quarter had not been reimbursed so this amount £779.81 is included in other payments on the AGAR. It will be reimbursed next year It is intended that in future the Council will register Alston Moor Parish Council acting as Sole Trustee as a separate employer with HMRC so payroll will be completely separate.</p>
<p>In Summary</p>		<p>Overall the accounts are now in order and there is no trace of any serious wrongdoing. Amidst the transitional upheaval that comes with a change of clerk some usual systems and controls seemed to have temporarily lapsed and so some evidence is missing for some months. Also there has been new advice concerning the responsibilities of the Council acting as Sole Trustee. The locum clerk in place from April has now recorded the complete year on Scribe and produced a year end bank reconciliation and AGAR and is recommending suitable practices for the future.</p>

Signed

16/05/2024

A.S. Ellwood