

Annual Internal Audit Report 2023/24

HEPTONSTALL PARISH COUNCIL HEPTONSTALL.ORG

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) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

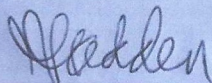
Date(s) internal audit undertaken

13.5.24

Name of person who carried out the internal audit

MARTINE MADDOEN

Signature of person who carried out the internal audit



Date 13.5.24

*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).

I am emailing to inform you that I have carried out the internal audit of the accounts for the financial year ending 31st March 2024 for Heptonstall Parish Council.

I can confirm all bank statements for the current account, along with the term deposit account have been presented and are in order.

I have checked all invoices, receipts and the cheque book for the council, and agree that these are also present and correct. Payment records have been kept in order.

I have seen evidence of valid insurance from Zurich insurance and can confirm payment has been made in full here, and the necessary cover is in place.

I have checked through the budget/precept and along with viewing the financial report, can conclude everything is adequate and concise.

I have been sent evidence of the yearly VAT return/claim and checked this. I have read, checked and completed the internal audit checklist and attached a signed copy of that along with my report. Box F I have answered 'not covered' as I believe petty cash is not used here.

Upon request I was sent an asset list to view.

A sample of the minutes from the council meetings would help to perform future audits more concisely, and to gain a greater understanding.

I confirm I received original copies of all the paperwork required in order to carry out the internal audit, and checked and completed it thoroughly.

Regards, Martine Madden
Heptonstall Parish Council Internal Auditor.
07815 061238