



## Internal Audit Report.

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

Council:	Asterby & Goulceby Parish Council
Internal Auditor:	Carl Thomas
Year Ending:	31/03/2024
Date of Report	10 <sup>th</sup> May 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 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.**

I have completed a thorough audit of Asterby & Goulceby Parish Council primarily limited to systems and procedures and financial balancing. I have not undertaken an indepth audit of the accounts but would be happy to do so if required.

From what I have seen I do not consider that such an audit is necessary.

### **PREVIOUS AUDIT**

I have reviewed the previous years audit report and all recommendations from this report have been implemented.

## **GOVERNANCE**

Appropriate policies are in place and it was noted and regularly reviewed.

Recommendation; The Public Scheme was last reviewed in May 21 and although appearing to be compliant this should be reviewed.

## **TRANSPARENCY**

The only non compliant item is publishing items of expenditure above £100.  
The Clerk is aware of this and matters are in hand.

## **ACCOUNTING**

Simple, clear spreadsheet used for accounting showing income and payments and a snapshot seen payments cross referenced to payments. Easy to understand.

Presented regularly to Council.

Internal Control Policy in place.

A claim for VAT had not been made and appropriate guidance was offered. I understand that a claim has now been submitted.

## **DUE PROCESS**

Agenda's correct and available.

Minutes correct and available.

List of Members Interests available.

Fixed assets have been reviewed.

## **RISK MANAGEMENT**

No unusual activity identified within the minutes.

Insurance has been reviewed and appropriate.

Internal control policy in place and regularly monitored through meetings.

Bank balances are reported to meetings.

Section 137 payments have been made and reported correctly.

The Clerk operates a backup system for files which is appropriate.

## **BUDGET**

Appropriate budget process completed in setting the precept.

Reserves adequate.

## **PAYROLL**

HMRC Basic Payroll utilised. No areas of concern.

## **ASSET CONTROL**

Asset register has been reviewed.

## **BANK RECONCILIATIONS**

Within the accounting records there appears to be appropriate bank reconciliation although this has not been cross referenced to a bank statement. Bank reconciliations provided at each meeting.

## **YEAR END PROCEDURES**

No areas of concern.

Annual return correctly signed and submitted in previous year.

Notice of Public Rights correctly recorded.

## **SUMMARY**

The Council is well governed and where recommendations were made at the interim audit those recommendations have been implemented.

As such the only recommendation I would make is to review the Publication Scheme and improve transparency particularly around publication of all item sof expenditure above £100 and councillor responsabilitiies.

I would also like to thank the acting clerk, , for her co-operation in conducting this audit.

Carl Thomas

10<sup>th</sup> May 2024