

Annual Internal Audit Report 2023/24

Normanby by Spital Parish Council

<https://normanby-spital.parish.lincolnshire.gov.uk/>

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.			✓

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

9/5/24

Name of person who carried out the internal audit

MR D HARFORD

Signature of person who carried out the internal audit

[Handwritten Signature]

Date

9/5/24

*If the response is 'no' please add separate sheets if needed.
**Note: If the response is 'not covered' please add separate sheets if needed; or, if coverage is not planned.

Does any weakness in control identified

Internal audit work was done in this area and when it is not, explain why not (add separate sheets if needed).

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**INTERNAL AUDIT FOR NORMANBY BY SPITAL PARISH COUNCIL
YEAR ENDING 31st March 2024**

The internal audit was carried out on Thursday 9th May 2024 which included all the appropriate paperwork as detailed below.

1. Payments made were supported by:
 - a) Bank statements,
 - b) Receipts and invoices, including any VAT payments,
 - c) Accounts payment summary sheets,
 - d) Minutes of Parish Council demonstrated approval of payments during the financial year.
2. Expenditure was supported by estimates, which were approved by the Parish Council and duly minuted.
3. The Annual Precept requirements were based on budgetary control and were duly monitored.
4. All incomes were properly recorded and banked, approved by the Parish Council and duly minuted.
5. Salaries and allowances, together with records of Income Tax and NI paid, were properly approved by the Council and minuted.
6. The Asset Register had been kept up to date.
7. All the accounts were checked and the Council's bank accounts were fully documented at the year ending 31st March 2024.
8. Regular reconciliation sheets had been provided to Council members for their approval and minuted.
9. All areas of financial risk, together with organisational matters, contracts and personnel (including Health and Safety) had been reviewed during the year by Council members.
10. Debtors and creditors were recorded in the accounts' records.

I was fully satisfied with the audit and would like to thank Julie for the provision of the accounts in readiness for the audit.

REDACTED