

Annual Internal Audit Report 2023/24

CHEBSEY PARISH COUNCIL

www.ChebseyParishCouncil.co.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).	✓		X JGw
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

22 April 2024

Name of person who carried out the internal audit

Jeremy C. G. Wheeler

Signature of person who carried out the internal audit

JGw

Date 22 April 2024

*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).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

CHEBSEY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed			*Yes' means that this authority:
	Yes	No		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			✓	

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

13/05/2024

and recorded as minute reference:

24/079

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Margaret Ainsworth-Hickman

Clerk



Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
✓	


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Section 2 – Accounting Statements 2023/24 for

CHEBSEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	5433	5466	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	6444	6957	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3483	2031	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	3089	3987	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	NONE	NONE	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	6805	3324	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	5466	7143	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	5466	7143	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	27273	21347	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	NONE	NONE	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
For Local Councils Only			
	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)			
11b. Disclosure note re Trust funds (including charitable)			

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.
Signed by Responsible Financial Officer before being presented to the authority for approval



Date

13/05/2024

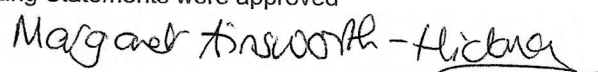
I confirm that these Accounting Statements were approved by this authority on this date:

13/05/2024

as recorded in minute reference:

24/079

Signed by Chair of the meeting where the Accounting Statements were approved



Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: CHEBSEY PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2022/23 £	2023/24 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 Precept	6444	6957	£ 0.00 + 513	Increase in precept
Box 3 Other income	3483	2031	£ 0.00 - 1452	smaller contribution from FONS smaller VAT refund
Box 4 Staff costs	3089	3987	£ 0.00	Increase of £1 per hour NALC PAY SCALE.
Box 5 Loan interest/ capital	NONE	NONE	£ 0.00	
Box 6 Other payments	6805	3324	£ 0.00 - 3481	grass cutting maintenance at Norton Bridge Recreation Area CIVIC AMENITIES VISITS taken out of 22/23 for 23/24

Box 7 <i>Balances carried forward</i>	5466	4143	£ 0.00	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 9 <i>Fixed assets & long-term assets</i>	27273	21347	-5926	Explain <u>all</u> movements in this category and not just those above 15% Depreciation of assets
Box 10 <i>Total borrowing</i>	none	none.	£ 0.00	

Attachment 1.1

Bank reconciliation – Example.

This reconciliation must include **all** bank and building society accounts and other short-term investments*. It **must** agree to Box 8 in the column headed “Year ending 31 March 2024” in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name CHEBSEY PARISH COUNCIL

Financial year ending 31 March 2024

Prepared by MRS S.E. STOKES (Name and Position) Date _____
CLERK/RFC

	£	£
Balance per bank statements as at 31 March 2024:		
e.g. Current account		7143.50
High interest account		—
Building society premium a/c		—
Petty cash float (if applicable)		—
Less: any unpresented cheques at 31 March 2024 (normally only current account)		—
Cheque number		—
Add: any un-banked cash at 31 March 2024		—
e.g. Allotment rents banked 31 March 2024 (but not credited until 1 April 2024)		—
Net balances as at 31 March 2024		7143.50
<i>The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:</i>		
CASH BOOK		
Opening Balance 1 April 2023	5466.39	
Add: Receipts in the year		8983.01
Less: Payments in the year		7310.90
Closing balance per cash book [receipts and payments book] as at 31 March 2024 (must equal net balances above)		7143.50

Attachment 3.1

Local council name: CHEBSEY PARISH COUNCIL

Notice of appointment of date for the exercise of public rights Accounts for the year ended 31st March 2024

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>31.5.2024</u> (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2024 these documents will be available on reasonable notice on application to:</p> <p>(b) <u>MRS S.E. STOKES 357 STONE ROAD</u> <u>STAFFORD ST16 1LD</u> <u>TELEPHONE 07943920070 EMAIL chebsey.p.c.</u> <u>clerk2@gmail.com</u></p> <p>commencing on (c) <u>3.6.24</u></p> <p>and ending on (d) <u>12.7.24</u></p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e) <u>MRS SUSAN STOKES</u> <u>PARISH CLERK/RFO</u></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2024.</p> <p>(e) Insert name and position of person placing the notice</p>
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CHEBSEY PARISH COUNCIL
FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
RECEIPTS & PAYMENTS ACCOUNT

DESCRIPTION	RECEIPTS		DESCRIPTION	PAYMENTS	
	2022/2023	2023/2024		2022/2023	2023/2024
Receipt Income	£ 6444.21	£ 6957.46	Clerk's salary	£ 3089.48	£ 3882.62
SCC Payments	823.77	435.00	PAVE	204.00	193.00
VAT Refund 5/7/21-21/3/22	330.43		Office expenses	12.75	14.29
VAT Refund 21/02/22-28/02/23	680.33		Grass cutting & maintenance	1556.00	840.00
FONB Donations	1628.88	309.97	SPCA Subs	264.58	190.23
Midland Rural for leaflets	20.00		Playground Inspections	90.00	102.00
VAT Refund 01/04/23-29/02/24		295.38	Payroll	80.00	100.00
Compensation from Lloyds On Line		75.00	Insurance Premiums	492.08	513.53
Donation from Christmas Tea		915.20	Hall Hire	200.00	345.00
			Audit	75.00	85.00
			Website	157.95	157.95
			Defibrillator cabinet (NB)		490.74
			Defibrillator Pads		71.94
			Defibrillator Battery & Pads		267.60
			Jubilee Expenses	215.94	
			Civic Amenities Visits	999.62	
			FONB Bee Project	1519.00	
			Commemorative Bench & Plaque	204.88	
			Rivers	997.99	
			Refurb Norton Bridge Notice Board	199.00	
			CPRE	46.75	
			Computer repair		36.00
			Total spend	9805.02	110.00
			Surplus of income over expenditure	122.60	7399.90
TOTALS	9927.62	8988.01	TOTALS	9927.62	8988.01

	2022/2023	2023/2024
Accumulated Fund	£ 53,197.83	£ 32828.39
Increase in stock value	-20,492.04	-5926.00
Surplus in year	122.60	1588.11
	32,828.39	26,490.50
Represented by bank deposits	5,555.39	7,143.50
Lloyds On Line Account	5,555.39	
Sub-Total	27,273.00	21,347.00
Assets	32,828.39	26,490.50

Certificate of the Independent Internal Auditor
I certify that, on the basis of records supplied and explanations received, the accounts represent a true and fair view of the receipts and payments for the year 2023 to 2024 and the assets at the year end.

Signed  Date **25 April 24**
Dr I.C.G. Wheeler

Chebsey PC Clerk & RFO
Signed  Date **25/4/24**
Mrs S Stokes