

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY
THE DUNTON BOURNES PARISH COUNCIL

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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.			✓ No PETTY CASH
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.			✓ SEE NOTES
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)	Yes	No	Not applicable
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: **30/04/2024** **24/05/2024** DD/MM/YYYY
 Name of person who carried out the internal audit: **KAREN THORNTON** AUDITOR

Signature of person who carried out the internal audit: **[Signature]** Date: **29/05/2024**

*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).

Supporting Paper for 2023/24 AGAR Internal Audit Report to The Duntisbournes Parish Council

Clarification of what is covered in this audit:

The Audit is an internal one. It is intended to assist the Council in ensuring adequate internal control arrangements in the year. It is also asked to look at the formal publication requirements within the year. As a result, the 2023/4 checklist looks at financial reports for 23/24, budget setting for 24/25, and legal document publication for 22/23.

The auditor was approached to commence work very late last year and as a result the order of document signing and deadlines for their publication were missed. Clearly this error has not occurred this year, but it is important to note that, due to issues last year, there will still be an outstanding "no" on the audit report – relating to last year's document publication.

Overview

During the internal audit carried out in July 2023 for the 22/3 Financial year, several areas for improvement were identified.

Thanks to diligent work by the Chairman, working with Council support, all areas previously identified have improved. An Asset Register is now in place; Risks were assessed and documented, and plans made for utilising discretionary reserves.

In looking at the 2024/5 budget setting process, the auditor discussed possible options with the chairman for modifications to the format to aid clarity going forward. Otherwise, the process in the year provided for a greater degree of transparency than previous years, both at the meeting and in the minutes.

Items marked other than yes on the report:

L - Publication on website. At the time of the audit the website was being updated. Some issues had arisen during the year which were being rectified by a knowledgeable volunteer locally. Having spoken to the volunteer I am perfectly satisfied that this is in hand but was unable to test during the audit.

N – Publication of the 2022/23 AGAR paperwork. This section relates to what and when paperwork should be published. As noted in the opening paragraphs above, due to the very late request to the auditor in 2023 the 22/23 paperwork was never going to make the deadline, but it is still necessary to report that fact in this report. I have every confidence that there will be no issues on this front going forward.

I should like to thank the Council, and particularly the Chairman, for taking on board the recommendations from last year, especially given some difficult internal circumstances.

Karen Thornton

May 2024