

Annual Audit 2023 - 2024

The following financial documents were submitted to the council's appointed Internal Auditors SALC on 8th April.

- Bank reconciliation to 31st March 2024 – Appendix A
- Year End accounts for financial year 2023-2024 – Appendix B
- Financial Risk Assessment - Appendix C
- Draft Part 3 Agar submission – Appendix D
- Explanation of significant variances – Appendix E

The Year end accounts also confirm the expenditure incurred under s.137 of the Local Government Act 1972 as £150.00.

The Annual Audit has now been completed by the council's appointed Internal Auditors and their report is attached as **Appendix F** to this report.

The reported noted that that Council continued to maintain effective governance arrangements including a robust framework of financial administration and internal controls.

Additional comments made in the report are set out below:

Standing Orders: COMMENT: The procurement thresholds in Section 18 were amended in January 2024 and should be taken into account at the council's next annual review. Details are available on the SALC website.

Financial Regulations:COMMENT: At the next annual review, Council should look to review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).

In addition, the Procurement thresholds in Section 11 were also amended on 1st January 2024 and should be reviewed accordingly.

Payment controls:

Additional comments: The Council might wish to consider, in order to show good practice, implementing a system whereby evidence is retained showing which Councillors authorised the on-line payments thereby ensuring that there is an effective system in place to reduce the risks of error for such payments. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money.

The Council's Annual Governance Statement is attached to this report as follows:

- Section 1 – **Appendix G**
- Section 2 – **Appendix H**

The period for public inspection of the Annual Accounts will be between Monday 3rd June – Friday 12 July 2022 and a notice will be published and posted to that effect.

Hilary Workman
Clerk & RFO
April 2024

Appendix A

Council name	Wickhambrook Parish Council		
Bank account	UT Current Account		
Balance per bank statement at 31/03/2024	£	8,661.74	
Uncleared Payments			
Date	Customer/Supplier Reference	Amount	
02/11/2023	Amazon EU S.a.r.l 23.11.10	-£ 25.48	
07/02/2024	Zhulaishijinxiuojia 23.07.11	-£ 114.97	
01/03/2024	JRB Enterprise Ltc 24.02.10.2	-£ 99.54	
TOTAL		-£ 239.99	
TOTAL NET BANK BALANCES AT 31/03/2024	£	8,421.75	
Opening_balance	£	7,281.97	
Total receipts	£	60,728.46	
Total payments	-£	68,334.79	
Total transfers	£	8,746.11	
Closing balance per cash book (must equal net bank balances ab	£	8,421.75	

Bank account	UT Instant Access		Total Reserves
Balance per bank statement at 31/03/2024	£	11,752.60	£ 20,414.34
TOTAL NET BANK BALANCES AT 31/03/2024	£	11,752.60	£ 20,174.35
Opening_balance	£	20,049.30	£ 27,331.27
Total receipts	£	449.41	£ 61,177.87
Total payments			-£ 68,334.79
Total transfers	-£	8,746.11	£ -
Closing balance per cash book (must equal net bank balances ab	£	11,752.60	£ 20,174.35

Wickhambrook Parish Council
Balance at 31 March 2024

Opening Balance as at 01.04.2023

Unity Trust Bank Current**931	£	7,281.97
Unity Trust ISA **944	£	20,049.30
Total:	£	27,331.27

Less Payments for 1 April - 30 June 2023	£20,016.55
Less Payments for 1 July - 30 September 2023	£15,761.20
Less Payments for 1 October - 31 December 2023	£21,009.35
Less Payments for 1 January 2022 - 31 March 2024	£20,194.50

£ 76,981.60

Plus Receipts for 1 April - 30 June 2023	£47,591.46
Plus Receipts for 1 July - 30 September 2023	£8,622.82
Plus Receipts for 1 October - 31 December 2023	£4,475.39
Plus Receipts for 1 January 2022 - 31 March 2024	£9,135.01

£ 69,824.68

£ 20,174.35

Represented by

Bank Reconciliation

Balances as at 31 March 2024

Unity Trust Current Account **931	£	8,661.74
Less payments issued but not cashed	£	239.99
Plus receipts not shown on bank account		

Unity Trust IS Account **944	£	11,752.60
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Balance at 31 March 2024 **£20,174.35**

Variation £ -

UTB Current ** 931	UTB ISA **944	Total
£ 7,281.97		£ 7,281.97
	£ 20,049.30	£ 20,049.30
£ 7,281.97	£ 20,049.30	£ 27,331.27

Internal Transfer Out			Total
£ 20,016.55	£ -		£ 20,016.55
£ 14,128.31	£ 1,632.89		£ 15,761.20
£ 21,009.35	£ -		£ 21,009.35
£ 13,180.58	£ 7,013.92		£ 20,194.50
£ 9,900.70	£ 10,000.00		£ 19,900.70
£ 78,235.49	£ 18,646.81		£ 96,882.30

Internal Transfer In			Total
£ 47,508.57	£ 82.89		£ 47,591.46
£ 8,487.38	£ 135.44		£ 8,622.82
£ 4,346.91	£ 128.48		£ 4,475.39
£ 9,032.41	£ 102.60		£ 9,135.01
£ 10,000.00	£ 9,900.70		£ 19,900.70
£ 79,375.27	£ 10,350.11		£ 89,725.38
£ 8,421.75	£ 11,752.60		£ 20,174.35

Payments

	Adjusted Budget	Committed	March	Actual	Against Budget	% Variance Against Month 12
			£ 25,343.63			
Staff Costs						
Clerk/RFO Salary	14,798.16		1,169.27	£ 14,064.39	£ (733.77)	9.50%
Staff Contingency	0.00			£ -	£ -	
HMRC/NI Contributions	2,042.15		169.37	£ 2,061.17	£ 19.02	10.19%
Pension Contributions	443.94			£ 595.82	£ 151.88	13.42%
Total Staff Costs	£ 17,284.25		£ 1,338.64	£ 16,741.38	£ (542.87)	96.86%
Administration						
Clerk/RFO Mileage and Subsistence	580.00		0.00	£ 551.30	£ (28.70)	9.51%
Office Supplies	750.00		0.00	£ 806.76	£ 56.76	10.76%
Services and Supplies	750.00		0.00	£ 641.98	£ (108.02)	8.56%
Meeting Room Hire	350.00		0.00	£ 210.00	£ (140.00)	6.00%
Parish Insurance	1,725.00		1,613.92	£ 1,613.92	£ (111.08)	9.36%
Subscriptions	590.00		0.00	£ 675.49	£ 85.49	11.45%
Audit	610.00		0.00	£ 622.00	£ 12.00	10.20%
Training	756.00		0.00	£ 15.00	£ (741.00)	0.20%
Training Mileage	0.00		0.00	£ -	£ -	
Election Costs	200.00		0.00	£ 81.91	£ (118.09)	4.10%
Data Protection Legislation	75.00		0.00	£ 35.00	£ (40.00)	4.67%
Administration of Pension Contributions	99.00		0.00	£ 96.00	£ (3.00)	9.70%
Total Administration	6,485.00		£ 1,613.92	£ 5,349.35	£ (1,135.65)	82.49%
Services						
Water - Bowling Green	210.00			£ 348.38	£ 138.38	165.90%
Phone and Internet Services	280.00		18.33	£ 222.05	£ (57.95)	79.30%
Microsoft Office Subscriptions	625.00			£ 476.28	£ (148.72)	76.20%
Other Software Subscriptions	365.00			£ 574.64	£ 209.64	157.44%
Bank Service Charge - Unity Trust	72.00		18.00	£ 72.00	£ -	100.00%
Corporate Multipay Service Charge - Lloyds Bank	86.00		3.00	£ 86.00	£ -	100.00%
Total Services	1,552.00		£ 39.33	£ 1,779.35	£ 227.35	114.65%
Estates						
Grounds Contract	14,500.00			£ 11,805.00	£ (2,695.00)	81.41%
Recreation Ground	40.00			£ -	£ (40.00)	0.00%
Six Acres	500.00			£ 353.27	£ (146.73)	70.65%
Tree Surgery	750.00			£ 70.00	£ (680.00)	9.33%
Grounds Maintenance (general & parish days)	1,000.00			£ 1,004.98	£ 4.98	100.50%
Playground - Cemetery Road	1,000.00		628.90	£ 1,155.67	£ 155.67	115.57%
Playground - Bury Road	500.00			£ -	£ (500.00)	0.00%
MUGA and SP Maintenance	500.00			£ 490.00	£ (10.00)	98.00%
Greens	500.00			£ -	£ (500.00)	0.00%
Bin & Dog Waste	1,000.00		82.95	£ 880.92	£ (119.08)	88.09%
Parish Notice Board	1,300.00			£ 1,297.53	£ (2.47)	99.81%
Bus Shelter	0.00			£ -	£ -	
Memorial Clock	1,800.00		1,300.00	£ 1,800.00	£ -	100.00%
Safety and Security	250.00	99.00		£ 155.46	#REF!	62.18%
Highways - Grit Bins	150.00	150.00		£ -	£ -	0.00%
Total Estates	21,190.00		£ 2,011.85	£ 18,992.83	£ (2,197.17)	89.63%
s.137 Donations & Grants						
Grants - Local Support and Village Organ	850.00			£ 221.76	£ (628.24)	26.09%
Charitable Donations	250.00		100.00	£ 150.00	£ (100.00)	60.00%
Recycling Grant (Indicative £2,500)	0.00			£ 2,135.53	£ 2,135.53	
Total Donations & Grants	1,100.00		£ 100.00	£ 3,507.29	£ (728.24)	227.94%
Other Payments						
Miscellaneous Payments	0.00			£ -	£ -	
Total Other Payments	0.00			£ -	£ -	
Projects						
Neighbourhood Plan	6,485.00	1,716.00		£ 3,496.85	£ (1,272.15)	53.92%
Highways - Road Safety	0.00			£ 224.00	£ 224.00	
Teen Project - MUGA and SP Replacement	7,000.00			£ 6,694.71	£ (305.29)	95.64%
Parish Lands	1,500.00			£ -	£ (1,500.00)	0.00%
Parish Groundworks (Drainage)	1,750.00			£ 1,719.00	£ (31.00)	98.23%
Total Projects	15,235.00		£ -	£ 12,134.56	£ (3,100.44)	79.65%
Cemetery & Churchyard						
MOR - Cemetery	0.00					
Cemetery Software	206.78			£ 206.78	£ -	100.00%
Electricity - Chapel of Rest	150.00		13.13	£ 51.83	£ (98.17)	34.55%
Cemetery and Churchyard	600.00			£ 732.66	£ 132.66	122.11%
Cemetery Extension Project	0.00			£ -	£ -	
Cemetery Refurbishment	568.22		49.12	£ 614.71	£ 46.49	108.18%
Total Cemetery & Churchyard	£ 1,525.00	£ -	£ 62.25	£ 1,605.98	£ 80.98	105.31%
Community Engagement						
Community Engagement	475.00			£ 364.62	£ (110.38)	76.76%
Civic Event	500.00			£ -	£ (500.00)	0.00%
Website	1,317.60		187.50	£ 1,464.75	£ 147.15	111.17%
Total Community Engagement	2,292.60		£ 187.50	£ 1,829.37	£ (463.23)	79.79%
VAT	£ -		£ 454.03	£ 7,382.46	£ 7,382.46	
Total Payments	64,371.25		£ 5,807.52	£ 68,322.58	£ 3,951.33	106.14%
Receipts						
Adjusted Budget	42,738.85			£ 42,739.00	£ 0.15	100.00%
Cemeteries	0.00			£ -	£ -	
Cemeteries	2,750.00		355.00	£ 3,190.00	£ 440.00	116.00%
Total Cemeteries	2,750.00		£ 355.00	£ 3,190.00	£ 440.00	116.00%
Other Receipts	0.00			£ -	£ -	
Chapel Rent	0.00			£ -	£ -	
Ground Rents	20.00			£ 20.00	£ -	100.00%
Wayleaves	50.00			£ 521.73	£ 471.73	1043.46%
Bank Interest	100.00		102.60	£ 449.41	£ 349.41	449.41%
Recycling Income (Indicative £2,500)	0.00			£ 2,135.53	£ 2,135.53	
Grants	3,900.00			£ 3,997.00	£ 97.00	114.20%
Miscellaneous Receipts	0.00			£ 67.79	£ 67.79	
Total Other Receipts	3,670.00		£ 182.60	£ 7,191.46	£ 3,511.46	195.95%
VAT Refund (Indicative £5,500)			£ 180.64	£ 8,057.41	£ 8,057.41	
Down from Reserves				£ (11,860.00)	£ (11,860.00)	
Total Receipts	61,018.85		£ 638.24	£ 61,177.87	£ 159.02	100.26%
Closing Balance			20,174.35	-7,144.71		
			reconciled 02/04/2024			

Local Council Tax Support Grant

Appendix B

Wickhambrook Parish Council
Balance at 31 March 2024 £ 27,331.27

Receipts	
Precept	£ 42,739.00
Cemetery	£ 3,190.00
Chapel Rent (Players)	£ -
Ground rents	£ 20.00
Wayleave	£ 521.73
Bank Interest	£ 449.41
Recycling Credits	£ 2,135.53
Grants	£ 3,997.00
Miscellaneous Receipts	£ 67.79
VAT Refund	£ 8,057.41
Segregated Funds (Players)	£ -
Total Receipts	£ 61,177.87

Expenditure	
Staff Costs	£ 16,741.38
Administration	£ 5,349.36
Services	£ 1,779.35
Estates (excluding Cemetery)	£ 18,992.83
Cemetery	£ 1,618.19
Projects	£ 12,134.56
Grants	£ 2,357.29
S.137	£ 150.00
Community Engagement	£ 1,829.37
VAT	£ 7,382.46
Total Other Payments	£ 51,593.41
Total Payments	£ 68,334.79

Fixed and Long Term Assets
As per Asset Register £ 26,226.53

Cash Reserves	
Opening Reserves	£ 27,331.27
Plus Receipts	£ 61,177.87
Less Payments	£ 68,334.79
Closing Reserves	£ 20,174.35

Represented by	
Cash at Bank	
Current #921	£ 8,661.74
Instant Savings #944	£ 11,752.60
Uncashed Cheques	£ 239.99
Petty Cash (not held)	£ -
	£ 20,174.35

Signed:
Chair of Wickhambrook Parish Council

Dated:

Signed:
Hilary Workman
RFO: Wickhambrook Parish Council

Dated:

Movement in Earmarked Funds	Changes to Reserves from Approved Budget		Transfer Unspent Funds	May	June	July	August	September	October	November	December	January	February	March	Movement	Current
	01 April 2023	Budget														
Staff Contingency	£ 1,400.00														£0.00	£1,400.00
Training	£ 175.00	£ 175.00													£175.00	£0.00
Data Protection	£ 955.00	£ 455.00													£455.00	£500.00
Elections	£ 3,475.00	£ 3,475.00													£2,975.00	£500.00
Insurance	£ -														£0.00	£0.00
Grounds & Asset Maintenance	£ 995.00	£ 995.00	£ (2,050.00)			####		£ 350.00							£495.00	£500.00
Tree Surgery	£ 1,640.00	£ 640.00													£640.00	£1,000.00
Cemetery & Churchyard	£ 3,000.00	£ 3,000.00	£ (1,300.00)												£1,700.00	£1,300.00
Teen Project Replacement	£ -		£ (6,900.00)	£ 6,900.00											£0.00	£0.00
Playground & Teen Project Maintenance	£ 1,275.00		£ (375.00)												£-375.00	£1,650.00
Playground Replacement	£ -														£0.00	£0.00
Six Acres Development	£ 2,500.00	£ 1,250.00													£1,250.00	£1,250.00
Memorial garden *	£ -														£0.00	£0.00
Legacy	£ 250.00														£0.00	£250.00
Day Club	£ 555.00														£0.00	£555.00
Neighbourhood Planning	£ 995.00	£ 995.00													£995.00	£0.00
Safety & Security matters	£ -		£ (575.00)												£-575.00	£575.00
Highways	£ 2,375.00	£ 875.00													£875.00	£1,500.00
Grants - Local Support & Village Organisations	£ 70.00		£ (550.00)												£-550.00	£620.00
Civic Event/Community Engagement	£ 250.00	£ 250.00	£ (350.00)			####									£250.00	£0.00
Charitable Donations	£ 50.00														£0.00	£50.00
Total Earmarked Reserves	£ 19,960.00	£ 12,110.00	£ (12,100.00)	£ 6,900.00	£ -	####	£ -	£ 350.00	£ -	####	£ -	£ -	£ -	£ -	£8,310.00	£11,650.00
Operating Reserve	£ 7,371.27															£8,524.35
Total Reserves	£ 27,331.27															£ 20,174.35

Financial Risk Assessment 2023 - 2024

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
Assets	Loss, Damage etc	M	Annual inspection, update insurance and asset registers	Diary
	Risk or damage to third party property or individuals	M	Review adequacy of Public Liability Insurance	Diary
	Loss of financial assets	L	The Council advises its insurers and introduces such further safeguards, such as increased fidelity insurance, as may be required by the Insurers.	RFO to advise
Direct Costs and overhead expenses	Goods not supplied to Council	M	Follow up on all orders Where items to be delivered to a third party – check receipt	Approval check
	Invoice incorrectly calculated or recorded	L	Check arithmetic on invoices and perform bank reconciliations on at least bi-monthly basis	Clerk to undertake Member to verify
	Cheque payable is excessive or to wrong party	L	Signatory initials Stub & Voucher Check bank details on bottom of invoice each time before payment and update where necessary	Approval check
	BACs payment is excessive or to wrong party	M	Invoices available to ClIrs in pdf format with Agenda. Authorised signatories to check payment transaction against invoice before approving.	Members to verify
Election Costs	Invoice at agreed rate	L	RFO check and consider budget Reserves to be built over four year period to cover anticipated contested election costs	RFO verify
Financial Records	Inadequate Records	L	RFO/Clerk check annual & internal audit review RFO/Clerk to ensure receipts where invoices not available	Diary
Grants & support	No power to pay or no evidence of agreement of Council to pay	M	Minute Council agreement with the power used to authorize payment	RFO check Member verify
	Claims procedure	M	Clerk/RFO check as required	Diary
	Receipt of grant when due	M	Clerk/RFO check as required	Diary

Financial Risk Assessment 2023 - 2024

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
Internet Banking	BACs Payments of Invoices	L	The Council appoints two Councillors (who are not cheque signatories) to verify the schedule of payments made from the internet banking account against sample invoices selected at random on a regular basis.	RFO makes schedule of payments available to Cllrs by pdf doc prior to each ordinary meeting
	Access codes & passwords	M	The internet banking access codes and passwords are retained securely by the Clerk/RFO and no internet banking is undertaken on a computer to which the public have access.	Computers are password protected and hard copies kept in locked filing cabinet. Passwords stored securely on LastPass software which is also password protected.
	Online security	M	The Council installs, and keeps updated, anti-virus software on all computers used for Internet Banking.	Clerk to check parish laptops and that Cllrs have virus software on their computers
Investment Income	Receipt when due	L	Clerk/RFO check as required – no current investment income	n/a
	Surplus funds	L	Review levels and investment policy annually – no current investment income	n/a
Legal Powers	Illegal activity or payment	M	Educate councillors as to their legal powers RFO to identify power for spend when items are identified in reports for authorisation	RFO to check powers when preparing report Updating of Financial Standing orders annually
Loss	Consequential loss due to critical damage or 3 rd Party performance	L	Review adequacy of insurance cover	Diary
Maintenance	Reduced value of assets or amenities – loss of income or performance	M	Annual Maintenance Inspection	Diary
Members Interests	Conflict of Interest	M	Ensure register of interests is completed and up to date Link to Register of Interests to be available on website Declarations of interest and any exclusion of members from relevant agenda items to be documented in minutes. Ensure adequate funds set aside for Cllr Training	Diary Ensure members leave room when item under discussion or dispensation has been approved. Ensure minute records when Cllrs leave room for the avoidance of doubt.

Financial Risk Assessment 2023 - 2024

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
			Ensure Cllrs undertake training and understand their role and obligations under new Suffolk Code of Conduct	
Minutes	Accurate & Legal	L	Timely preparation of minutes Review at following meeting Ensure consecutively numbered	Diary
Other Income	Cash handling	L	There is no cash handling – all payments are now done by means of submission of an expenses claim and receipts	n.b. Careful attention to ensure receipts attached to claims and where multiple items on receipt, specific item highlighted. Ensure timely quarterly submission of expenses claims.
	Banking	L	Segregate duties. Check to bank statements. Monthly bank reconciliations Move to online banking has enabled regular checking of transactions and monthly reconciliations	The Clerk has increased the regularity of Bank Reconciliations (imonthly, which are published on the agenda)
	From Cemetery	M	Burial Register updated for grave allocations as required. Check of burial register to invoices to undertakers. Check of memorial fees work dockets to invoicing.	Clerk has introduced receipts for payments and new cemetery management has been installed and implemented recording transactions
Precept	Not submitted	L	Full Minute – RFO follow up	Diary
	Not paid by DC	L	Confirm receipt – check correct bank details when submitting precept request form	Diary
	Adequacy of precept	M	Bi-monthly review of budget to actual	Diary
Reserves – General	Adequacy	L	Consider at Budget setting and review bi-monthly and at year end	RFO opinion. A 3 year plan is prepared at each draft budget
Reserves – Earmarked	Adequacy	L	Consider at Budget, bi-monthly and at year end to move unspent funds into relevant ear-marked reserves. RFO to ensure that spend from reserves is authorised by full council.	RFO opinion Reserves have been considered at year end adjustments made.

Financial Risk Assessment 2023 - 2024

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
	Unidentified Earmarked or Contingent liability	L	Review minutes	RFO/member view
Salaries	Wrong salary/hours/rate paid	M	Check salary to minute, check hours and rate to contract	Member to verify
	Wrong deductions – NI and Income tax	M	Check to PAYE Calculations PAYE calculations undertaken by appointed third party payroll provider	Member to verify
	Conditions agreed	L	Agree and document any reasonable conditions	RFO check
Segregated Funds	Unidentified	L	Review Minutes	RFO/member view
Staff	Loss of key personnel (Clerk)	L	Hours, health, stress, training, long term sick, early departure – risk monitored and managed as appropriate	RFO/member view 2 month contingency reserve added at 2020-21 budget and carried forwards
	Fraud by Staff	L	Fidelity Guarantee value appropriately set	Council to review annually as part of insurance plan
VAT	VAT analysis	M	All items in cash book lists	RFO verify
	Charged on purchases	L	Consider all items per cash book lists	RFO verify
	Claimed within time limits	M	RFO to submit monthly and report on next agenda. Payment received to be reported on agenda under income.	RFO verify

Approved and Adopted: Parish Council Meeting Min 23.04.12


Chair:
Cllr Mike Lavelle

Dated: 27/04/2023

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

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.			
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. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			
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 <i>(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).</i>			
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			
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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

***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:

ENTER NAME OF AUTHORITY

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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Explanation of variances – pro forma

Name of smaller authority: **Wickhambrook Parish Council**
 County area (local councils and): **Suffolk**

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the **green boxes where relevant:**

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	38,829	27,332				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	38,413	42,739	4,326	11.26%	NO		
3 Total Other Receipts	24,816	18,439	-6,377	25.70%	YES		In 2022/23 the parish council received a grant of £9,997 from Locality for preparation of its Neighbourhood Plan, and £1967.76 in one off Wayleave payments. In 2023.24 the PC was granted £3497 from Locality towards preparation of its Neighbourhood Plan, and £521.73 in one off Wayleave payments.
4 Staff Costs	16,119	16,741	622	3.86%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	58,607	51,593	-7,014	11.97%	NO		
7 Balances Carried Forward	27,332	20,176				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	27,332	20,175				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	326,341	335,126	8,785	2.69%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Internal Audit Report for Wickhambrook Parish Council for the period ending 31 March 2024

Clerk	Hilary Workman
RFO (if different)	As above
Chairperson	Mike Lavelle
Precept	£ 42,739
Income	£ 61,178
Expenditure	£ 68,334
General reserves	£ 8,524
Earmarked reserves	£ 11,650
Audit type	Annual
Auditor name	Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources

- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2023/24 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council’s accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses Easy PC Software to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the parish council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council’s internal controls. This provides data for analysis allowing the RFO to produce clear financial management reports. The council finances Rialtas Business Solutions software for cemetery accounting which at a meeting held 29 th February 2024 was approved to change to Scribe.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate representation of the authority's true financial position. This provides good evidence to support the council’s underlying statements.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order. The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed.
Additional comments:		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	<p>The Standing Orders, as seen on the Parish Council's website, show the document was reviewed and updated at the Annual Meeting on 18th May 2023 with an adopted date on the document of 16th June 2023 and a review date of May 2024.</p> <p>Council's Standing Orders, are based on the latest model published by the National Association of Local Councils (2018). The Standing Orders are compliant with legislation and have been adapted (where they are not statutory requirements) to ensure that they are relevant to the Parish Council.</p> <p>COMMENT: The procurement thresholds in Section 18 were amended in January 2024 and should be taken into account at the council's next annual review. Details are available on the SALC website.</p>
Are Financial Regulations up to date and reviewed annually?	YES	<p>Financial Regulations (FR), as seen on the Council's website, show the document was reviewed and updated at the Annual Meeting on 18th May 2023 with an adopted date on the document of 16th June 2023 and a review date of May 2024. These are based on the NALC Model Financial Regulations.</p> <p>COMMENT: At the next annual review, Council should look to review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</p> <p>In addition, the Procurement thresholds in Section 11 were also amended on 1st January 2024 and should be reviewed accordingly.</p>
Has the Council properly tailored the Financial Regulations?	YES	The Council's Financial Regulations have been tailored to the Parish Council.

Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This is detailed in Section 1.8 of the councils Financial Regulations and was approved by full council at its meeting held 11 th January 2024.
<i>Additional comments:</i>		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against invoices, the minutes, the cash book, and bank statements and all were found to be recorded in accordance with Proper Practices. The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council's Own Standing Orders and Financial Regulations. Annual subscriptions were authorised at the Annual Parish Council meeting held 18 th May 2023. It is noted that at a meeting of council held 23 rd September 2023 council recorded that in accordance with its Financial Regulations 11.1 it waived its requirements to obtain 3 quotes for work undertaken by Places4People.
Where applicable, are internet banking transactions properly recorded and approved?	YES	Internet banking is operated in accordance with the Council's Financial Risk Assessment and is used for the settlement of the Council's expenditure. At the Annual Meeting council approved members for online banking with having access to view only or view and authorise. Council has three members with access to authorise payments.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with monthly reports generated by the Easy PC Software. VAT values were recorded in quarterly increments of: Q1 = £2,353.06 Q2 = £1,543.27

		<p>Q3 = £6,330.25 Q4 = £1,052.21 Totalling £7382.46 as detailed in the cashbook for 2023/2024. Income received for the period of 2023/2024 totalled £8,056.58 which was verified within the bank statements. The cashbook records a total income from VAT of £8,061.91 with a £5.33 difference for smaller amounts that were recorded as refunds. All VAT income is recorded within the minutes of the council meetings.</p>
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	N/A	The council has not adopted the General Power of Competence.
Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	YES	S137 payments are identified within the minutes and approved by full council.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans
<p>Additional comments: The Council might wish to consider, in order to show good practice, implementing a system whereby evidence is retained showing which Councillors authorised the on-line payments thereby ensuring that there is an effective system in place to reduce the risks of error for such payments. This not only protects the RFO but will fulfil an internal control objective to ensure the safeguarding of public money.</p>		

Section 4 – Risk management
 The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.

² Localism Act

³ Section 137 of the Local Government Act 1972 (“the 1972 Act”) enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £9.93 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The risk assessment documentation as reviewed provides details of the financial and general risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks, also provided is a Risk Management Policy. The Risk Registers for the year under review were considered and adopted by full Council at its meeting of 27 th April 2023 and then again reviewed at the Annual Parish meeting held 18 th May 2023 and a following meeting held 11 th January 2024.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that risk assessment needs to focus on the safety of the parish council's assets and in particular its money. There is evidence that overall, the parish council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils with Zurich Municipal which shows core cover for the following: Public liability: £12m; Public/Products Liability: £250k and Fidelity Guarantee of £250k. At renewal, Council entered into a long-term agreement, expiry 01 st April 2025. Insurance renewal was recorded in the full council minutes at a meeting held 27 th April 2023 and then again authorised for the RFO to renew the policy at a meeting held 29 th February 2024. Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May.
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	YES	At the meetings of council held 27 th April 2023, 23 rd July 2023 and 11 th January 2024, and in accordance with Regulation 6 of the Accounts and

⁴ Accounts and Audit Regulations

		<p>Audit Regulations 2015, it was confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.</p> <p>This demonstrates the Council has a comprehensive financial risk assessment that public finances are adequately protected and managed and evidence that any necessary steps have been taken to mitigate any risks identified. Documentation to support control procedures adopted by the Council for payments helps protect the RFO and fulfils an internal control objective.</p> <p>In accordance with the Accounts and Audit Regulations 2015 the Council has understood the requirements to have in place safe and efficient arrangements to safeguard public money.</p>
<p><i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment⁵</i></p>	<p>YES</p>	<p>In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements, evidence of which is contained within its Internal Control Policy detailed above.</p>
<p>Additional comments:</p>		

⁵ Practitioners Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2023/2024 was discussed at the council meeting of 24 th November 2022 with full council approving at a further meeting held 12 th January 2023.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £42,738 for 2023/2024, as confirmed at the above meeting.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes examined evidence comparisons between budgeted and actual income and expenditure is included within the documentation circulated to councillors and accords with the Council's own Standing Orders. Reviews were minuted as being actioned on 15 th May 2023, 23 rd July 2023, 30 th November 2023 and 29 th February 2024.
<i>Reserves held – general and earmarked⁶</i>	YES	The Council, as at year-end, had reserves totalling £20,174 with General Reserves of £8,524.35 and Earmarked Reserves of £11,650.00.
Additional comments:		

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council’s Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. The RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received.
<i>Is income reported to full council?</i>	YES	In accordance with the Council’s Standing Orders income received is reported to full Council within the financial reports submitted to full Council and published within the minutes.
<i>Does the precept recorded agree to the Council Tax Authority’s notification?</i>	YES	Council received precept in the sum of £42,739 from West Suffolk Council for the period under review as reported to full Council within its Financial Report. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	During the year under review, council did not receive any CIL income.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	

⁷ Community Infrastructure Levy Regulations 2010

<i>Has an annual report been produced?</i>	<i>N/A</i>	
<i>Has it been published on the authority's website?</i>	<i>N/A</i>	
<i>Additional comments:</i>		

Section 7 – petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	N/A	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
Additional comments:		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Council had 1 employee on its payroll at the period end of 31 st March 2024. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that the staff member has a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council’s own Financial Regulations. Council has noted the requirement to ensure that it formally approves amendments to any employee’s pay, emoluments, or terms and conditions of employment.
<i>Minimum wage paid?</i>	NO	No employee is paid the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	YES	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines and outsourced to Suffolk Association of Local Councils. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.

<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁸</i>	YES	Council is aware of its pension responsibilities and payments are made in accordance with timescales agreed with Nest, the Council's Pension Provider. It is noted that Council confirmed on 23 rd December 2022 that re-declaration forms had been submitted to the Pension Regulator.
<i>Have pension re-declaration duties been carried out</i>	YES	As above
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place with staff expenses claimed, approved in accordance with Council's Financial Regulations The RFO is aware of the guidance as issued in the Practitioners Guide for 2022 on the treatment of what can be included as employment expenses and submitted within Box 4 of the Annual Governance and Accountability Guide - section 2.16 refers.
Additional comments:		

⁸ The Pension Regulator – [website click here](#)

Section 9 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	YES	The Asset Register, as viewed on the Council’s website and as approved at the meeting of 18 th May 2023, was reviewed during the Internal Audit for year-end and reflects those items listed under insurance and within the Parish Council’s remit for maintenance and ownership. Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	Records of deeds, articles, land registry title number were not reviewed during the internal audit which was carried out via remote means.
<i>Are records of deeds, articles, land registry title number available?</i>	YES	Copies of the Land Registry documents for Cemetery Road, Pocket Park were provided to the Internal Auditor.
<i>Are copies of licences or leases available for assets sited at third party property?</i>	YES	At a meeting of council held 29 th September 2022 it was detailed within the minutes ‘an update on renewal of the lease in respect of the Cemetery Road Play Park (previously circulated as WPC.22.09.04). The meeting agreed that the renewal of the lease should be continued with under Landlord and Tenant Act and asked the clerk to advise the Trustees of the Wickhambrook MSC and appointed solicitors accordingly.’

⁹ Practitioners Guide

		A copy of the lease and associated documents were provided to the Internal Auditor.
<i>Is the asset register up to date and reviewed annually?</i>	YES	It is noted that the declared value for all assets at year-end (31.03.2024) on the Annual Governance Return is £335,126, with the Asset Register detailing £335,030.63. The clerk has confirmed the website document requires updating to reflect this change. This was reviewed at a meeting of council held 18 th May 2023.
<i>Cross checking of insurance cover</i>	YES	Council has insurance under all risks cover for its assets as specified under generic headings on the insurance schedule. The Asset Register and Insurance policy are reviewed in unison to ensure proper coverage.
<i>Additional comments:</i>		

Section 10 – bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Bank reconciliations are completed on a monthly basis and reconcile with the cash sheets.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end (31 st March 2024) the balance across the councils accounts stood at £20,174.35 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation. Unity Trust ISA £11,752.60 Unity Trust Current £8,661.74 Outstanding Payment £239.99 Total Balance £20,174.35
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council’s accounts are recorded as being reviewed by the Chairman at quarterly meetings of full Council. These demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority’s internal control objectives. The Council is aware that in accordance with proper practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 11 – year end procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and expenditure/ basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR¹⁰ documents been completed?</i>	YES	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it will be required to complete Part 3 of the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	N/A	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	YES	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2022-2023, the Council correctly provided for the exercise of elector’s rights. The RFO had set the dates for the inspection of the Council’s accounts and associated documents as Monday 5 th June 2023 to Friday 14 th July 2023 with the date of the notice being 2 nd June 2023. Details of the arrangements for the exercise of public rights for the period under review is published on the council website.
<i>Have the publication requirements been met in accordance with the Regulations?¹¹</i>	YES	In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, it is confirmed that the Council did comply with the requirements of the Accounts and Audit Regulations 2015 for the year ending 31 st March 2023 as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

	Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
<i>Additional comments:</i>	

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report for the period ending 31 st March 2023 was formally considered and approved for adoption at the meeting of full Council of 18 th May 2023. The necessary actions in accordance with the recommendations and comments raised within the report were made.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	Council understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified.
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	SALC were appointed as the Council’s internal auditors for the year ending 31 st March 2024 at the meeting of 11 th January 2024. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹²</i>	YES	At the meeting of full Council of 23 rd September 2023, Council recorded no report or action items were received from the External Auditor. The Notice of Conclusion was seen on the Council’s website.
<i>Has appropriate action been taken regarding the comments raised?</i>	N/A	There were no matters which come to the attention of the external auditor which have cause for concern that relevant legislation and regulatory requirements had not been met.
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

Section 14 – additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³	YES	Council held its Annual Meeting of the Parish Council on 18 th May 2023 at which the first item of business was the election of the Chairman in accordance with legislation in place at that time, at which the LGA Model Councillor Code of Conduct 2020 was also adopted.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁴	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the District Authority's website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	Whilst the Local Government Transparency Code 2015 applies to local authorities, including parish councils with annual income or expenditure (whichever is the higher) over £200,000, Councils with income over £25,000 but under £200,000 are expected (but are not legally required to do so) to follow its recommendations. Council publishes on its website quarterly payments over £500.00

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

<p><i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁵</i></p>	<p>YES</p>	<p>The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Registration Reference: ZA074439 Expiry date: 14th September 2024 Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme.</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p>YES</p>	<p>Following The previous Internal Audit Review, the council has taken steps to ensure compliancy. Documents detailed on the council's website include, but are not limited to:</p> <ul style="list-style-type: none"> • Data Protection Policy • Document Retention and Disposal Policy • Media Policy • Publication Scheme • Requests for Information Policy • Safeguarding Policy • Social Media Policy • General Privacy Notice • Subject Access Request Policy (SAR)
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁶</i></p>	<p>YES</p>	<p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a website accessibility statement on the Council operated website detailing the technical information of the website along with the methods used for testing the website; the steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p>

¹⁵ Data Protection Act 2018

¹⁶ Website Accessibility Regulations 2018

<i>Does the council have official email addresses for correspondence?¹⁷</i>	YES	Council operates with an org.uk email address for the Clerk and Councillors, thereby complying with GDPR and demonstrating that the council has an official status thereby building trust, credibility and authenticity.
<i>Is there evidence that electronic files are backed up?</i>	YES	Council uses a system whereby a back-up of the council's data is taken and stored to the Cloud through Microsoft Office, alongside a daily back up to a Seagate expansion drive.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	YES	Terms of reference for all committees are regularly reviewed.
Additional comments:		

Signed: **J. Lawes**

Date of Internal Audit: N/A

Date of Internal Audit Report: 16th April 2024

On behalf of Suffolk Association of Local Councils

¹⁷ Practitioners Guide

Annual Internal Audit Report 2023/24

Wickhambrook Parish Council

ENTER PUBLICLY AVAILABLE WEBSITE/PAGE ADDRESS <https://wickhambrook.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

15/04/2024 16/04/2024 DD/MM/YYYY

Name of person who carried out the internal audit

Mrs J Lawes (on behalf of SALC) TOR

Signature of person who carried out the internal audit

J Lawes SIGNATURE REQUIRED

Date

16/04/2024

*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:

ENTER NAME OF AUTHORITY

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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>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.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED