

Annual Internal Audit Report 2022/23

BLEADON PARISH COUNCIL AUTHORITY

EN bleadonparishcouncil.co.uk PAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.		✓	

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

FEB 2023 09/06/2023 DD/MM/YYYY

Name of person who carried out the internal audit

BUDGET. C. BOWEN FCA TOR

Signature of person who carried out the internal audit

Budget Bowen

REQUIRED

Date

09/06/2023

*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).

ANNUAL INTERNAL AUDITOR'S REPORT

Year ended 31 March 2023

Bleadon Parish Council

Objective	Explanation
A	Bills for payment schedules were inaccurate until February 2023 and did not correspond with payments made. Payments were made before being approved by the Parish Council. Spend was agreed at meetings without an appropriate agenda item. Invoices were not sent out or were incorrect. Debts to Council were not consistently followed up. Several payments were made twice, credit balances were paid by mistake. Earmarked reserves remained not understood or incorrectly allocated until March 2023.
B	Until March 2023, bank reconciliations, whilst produced, were not presented to Council quarterly as stated in the Councils Financial Regulations. Bank Reconciliations produced were incorrect.
D	The Council did not monitor actual income and expenditure against budget throughout the year. Earmarked reserves remained not understood or incorrectly allocated until March 2023.
E	Advertising and allotment income that was due to the Council was not properly invoiced and debts owed were not followed up.
F	No petty cash held
H	The fixed asset register included assets that it transpired do not belong to the Council.
O	No separate trustee meetings have been held since February 2022. The trustee expenditure was not kept separate, and the play equipment funding was sourced and added without permission from the Trust. The Coronation Hall, where the Parish Council is Custodian Trustee, was included on the Asset Register. These matters have all been corrected. The 2022 Annual Return was filed 6 days late. There is a Trustee meeting scheduled for June 2023.
I	Until March 2023, bank reconciliations, whilst produced, were not presented to Council quarterly as stated in the Councils Financial Regulations. Bank Reconciliations produced were incorrect.
K	The authority did not certify itself as exempt from limited assurance review in 2021/22
M	The notice was published for the period of elector rights to be between the 13th of June and the 22nd of July 2022. Inadequate arrangements were made for an elector to exercise their rights. After a complaint to the External auditor was upheld, the exercise of public rights was readvertised (26th July – 5th August). Whilst another opportunity was given to view the accounts the arrangements made for the elector to inspect documents were again inadequate.

ANNUAL INTERNAL AUDITOR'S REPORT

Year ended 31 March 2023

Bleadon Parish Council

Objective	Explanation
O	No separate trustee meetings have been held since February 2022. The trustee expenditure was not kept separate, and the play equipment funding was sourced and added without permission from the Trust. The Coronation Hall, where the Parish Council is Custodian Trustee, was included on the Asset Register. These matters have all been corrected. There is a Trustee meeting scheduled for June 2023.

Bridget.C.Bowen FCA
Internal auditor

09-Jun-23