Northants CALC IAS

End of year Audit Report
(to be read in conjunction with the Annual Internal Audit report in the Annual Governance and Accountability return

Name of council:	**Abthorpe Parish Council**		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	03/04/23
Year ending:	31/03/23	Date audit carried out:	03/04/23

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council to detect error or fraud. The report is based on the evidence made available to me and consequently the report is limited to those matters set out below

The Council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

Cllr Greenhalgh was elected Chairman of the Council at the Annual meeting on 5th May 2022 and Cllr R Stevens was elected Vice Chair.

Councillors :- 7

Tina Emerton is the Clerk and RFO to the Council.

To the Chairman of the Council:

External audit - Financial year 2021/22
Abthorpe Parish Council had gross Income/Expenditure less than £25,000 and the Clerk completed the Certificate of Exemption and sent to PKF Littlejohn.
In line with the Accounts and Audit regulations the Clerk has published all relevant information on the Council's web site.
Interim Internal audit 16.01.2023
No matters arising from the report.

Due process
Risk management
The Council's Risk assessment , Standing orders and Financial regulations were reviewed in March 2023 and published on the Council's web site.

Internal control.
Cllr Greenhalgh carries out Internal control on behalf of the Council.
In line with Section 1 (2) of the AGAR the Council reviewed the effectiveness of their system of Internal control procedures at the March meeting .

Code of Conduct
The Council adopted their Code of conduct at the August Council meeting.

Insurance
The Council has reviewed their insurance with BHIB Insurance Brokers – **£430.02**

Minutes of Council meetings.
I read through the minutes of Council meetings to 31/03/ 2023 and there was no unusual activities that came to my attention.

Council Assets
Additional assets (New gates and signs) were purchased during the year and the Clerk updated the asset register at the end of the financial year.
Total fixed assets £22172

Budget / Precept
The Council has prepared a precept of **£4,000** to support its 2022/23 budget.
The precept has been recorded correctly in the minutes of the Council and the Receipts and Payments ledger . The Clerk presents up to date budget figures and bank balances at each Council meeting.

Payroll
The Clerk Tina Emerton is the sole employee of the Council
Her salary has been paid with Council approval and is recorded correctly in the minutes of the Council and Receipts /payment account.. PAYE has been paid correctly to HMRC.
Staff costs 2022/23 - £1671
Accounts
Internet payments
Cllr Noble , Cllr Greenhalgh , Clllr Stevens are authorised to verify Internet payments actioned by the Clerk.

Audit trail
An audit trail was carried out on Receipts and Payments items to 31/03/2023
Payments in the accounts were supported by invoices, authorised by the Council and minuted.

The Accounts are prepared on the correct accounting procedure – Receipts and Payments basis.
There were no anomalies between the Bank statements and Accounts ledger at 31.03.2023
Bank accounts at 31/03/23

Treasury account	£ 848.80
Business account	£3394.87
Balance on accounts	**£4243.67**

£4244 is correctly recorded in the AGAR (4)

The Council must approve Section 1 Annual Governance Statement before approving Section 2 Accounts Statement and both must be approved and published on the Website before 1st July 2023.

The Council has achieved its control measures for the year and I have completed and signed
The Annual Internal Audit report (page 3 of the AGAR) .

Dianne Isaacs
Internal auditor Ncalc
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The figures submitted in the Annual Return are:

	Year ending 31 March 2022	**Year ending 31 March 2023**
1. Balances brought forward	9495	**11541**
2. Annual precept	4000	**4000**
3. Total other receipts	3990	4646
4. Staff costs	1550	1671
5. Loan interest/capital repayment	Nil	Nil
6. Total other payments	4394	14292
7. Balances carried forward	**11541**	**4244**
8. Total cash and investments	**11541**	**4244**
9. Total fixed assets and long term assets	20332	22172
10. Total borrowings	Nil	Nil

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

https://www.northantscalc.com/uploads/practitioners-guide-2022-2.pdf