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:	03/04/24
Year ending:	31/03/24	Date audit carried out:	02-03/04/24

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 22nd May 2023 and Cllr P Berry 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 2022/23
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 02.02.2024
Income from the Solar farm – St Johns Baptist church £4,301.54
**Recommendation - ** The Council should ensure that there is a resolution passed and voted on by the Council for significant payments from the Solar farm income.
The Council has passed a resolution at the March Council meeting for this expenditure.

Due process
Risk management
The Council's Risk assessment , Standing orders and Financial regulations were reviewed in March 2024 and published on the Council's web site.
Internal control.
Cllr Greenhalgh carries out Internal control on behalf of the Council.
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Council's fixed assets
The Council purchased additional assets(**A pressure washer**) during the year and the Clerk has amended the asset register to **£22,262.**

Minutes of Council meetings
I checked the minutes of the Council to 31.03.24 and there were no unusual activites that came to my attention

Insurance
The Council has reviewed their insurance with BHIB Insurance Brokers – **£434.45**

Budget / Precept
The Council has prepared a precept of **£5,400** to support its 2023/24budget.
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.

VAT
Vat £1786.90 has been received from HMRC and recorded in the receipts ledger.
VAT on Expendidure **£188.07** for this financial year.

Staff costs
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 £1800 are recorded in AGAR Section 2 (3)

Accounts
Internet payments
Cllr Noble , Cllr Greenhalgh and 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 31/03/2024
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 31.03.2024
Tresurers account:- £3619.18
Business account - £2421 16.
Total £6040.34
£6040 is recorded in Section 8 of the AGAR Section 2

The Clerk has completed the Certificate of Exemption and the Council must approve Section 1 of the AGAR before approving Section 2

The Council must publish the following documents on its web site as required by the Accounts and Audit regulations 2015.
Certificate of Exemption
Annual Internal audit report
Section 1 and 2 AGAR
Analysis of variances
Bank reconciliation
Notice of the period for the Exercise of Public rights.

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

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	11541	**4244**
2. Annual precept	4000	**5400**
3. Total other receipts	4646	6148
4. Staff costs	1671	1800
5. Loan interest/capital repayment	Nil	Nil
6. Total other payments	14272	7951
7. Balances carried forward	**4244**	**6040**
8. Total cash and investments	**4244**	**6040**
9. Total fixed assets and long term assets	22172	22262
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-2022.8 pdf