

Wentworth Parish Council

Internal Audit Report April 2024

This report covers the financial year 2023/24 using guidance published by the NALC Joint Panel on Accountability and Governance 'Practitioners Guide' March 2023.

Reviews Undertaken

A. Accounting Records

Receipt and payment accounting using the Scribe accounting package. Balances for year ending 31st March 2023 have been carried forward correctly. Records are timely kept. Bank reconciliations are scrutinised approved at each Council meeting

B. Expenditure and VAT

At meetings all expenditure is approved by full council and a record made in the minutes. All payments are supported by invoice and VAT is correctly accounted for.

C. Significant Risks

The Council reviewed Model Standing Orders and Financial Regulations in May 2023
The Council adopted new financial regulations and internal financial controls in May 2023.

D. Budget

There is a satisfactory budgetary process before the annual precept is assessed and agreed by full council.
The Scribe accounting package updates progress against budget.

E. Income

The Council receives rental income from 2 tenants for land at Grunty Fen. Following a review there is to be no change in rents charged. Agreed precept received in two instalments from ECDC.

F. Petty Cash

No petty cash system operated.

G. Employment, salary & payroll Controls

Salary and expenses have been paid accordance with Council approvals. Red Shoes Accounting Services are used to report to HMRC PAYE in real time. Published national pay awards for Council employees are approved by full council.

H. Asset Controls

The register of assets is updated and completed correctly.

I. Bank Reconciliation

The bank account is reconciled monthly including 31 March 2024. There are no unexplained balancing entries

J. Year- end procedures

Accounts have been correctly prepared on a receipts and payment basis by Julie Peck Clerk & RFO.

K. Exemption from Limited Assurance Review

The Council correctly declares itself exempt

L, M, N. Website

The authority currently has its own .org.uk email address for access by the council and to the website

All required information is published as per relevant legislation.

The notice of the period for the Exercise of Public Rights 2022-2023 evidenced,
2022- 2023 AGAR publication requirements evidenced.

The NALC Joint Practitioners Advisory Group has made changes to the Practitioners Guide for 2024. The clerk has received a copy highlighting items for consideration in the year ending 31.03.2025.

The link to the full guide

<https://www.nalc.gov.uk/library/our-work/jpag/4040-practitioners-guide-2024/file>

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8 May 2024