

Annual Internal Audit Report 2023/24

Detailed Internal Auditor Report - 15.05.24

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**	Internal Auditor comments & Evidence Check												
A. Appropriate accounting records have been properly kept throughout the financial year.	✓			Appropriate accounting records kept using spreadsheet supplied for audit. Balanced and agreed quarterly. Bank statement agreed at opening and closing of year end.												
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓			Invoices support payments. Expenditure approved within section 'Financial Matters' on all monthly minutes. Vat accounted for in s/s supplied for audit.												
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓			copy of Risk management policy supplied.												
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓			Evidence: minutes 12/12/22 minute number 358/2022 Copy of request for 2023/24 Precept supplied for audit. Values agree to entry '2' figure on AGAR												
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓			Precept requested was paid in full. Other grants and donations were appropriately recorded on spreadsheet supplied for audit. Vat reclaimed was appropriately accounted for in spreadsheet supplied for audit.												
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓	No cash in hand. Reimbursements (including VAT) are all paid by cheque being accounted for and approved in minutes under 'Financial Matters'.												
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.	✓			Outsourced to DM Payroll Services. P60 supplied for Parish Clerk Micheal Dearnay showing application of PAYE & NI for audit												
H. Asset and investments registers were complete and accurate and properly maintained.	✓			2024 Asset register supplied for audit. Values agree to entry '9' figure on AGAR												
I. Periodic bank account reconciliations were properly carried out during the year.	✓			As evidenced in spreadsheets, bank statements etc supplied for audit. Evidence: 20/11/23 - minute number 337/2023 could suggest bank reconciliation was supplied also, but not evidenced. Cheque listing and reconciliation (to show unrepresented) included in spreadsheet supplied for audit.												
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments of 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.	✓			Income and Expenditure prepared correctly and agreed. Adequate audit trail in place. No debtors or creditors noted.												
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')			✓	Review by External auditor. £210 + VAT paid to External auditor chq 102784 approved in minutes 20/11/23 minute number 334/2023												
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.	✓			<table border="1"> <thead> <tr> <th colspan="2">2022-23</th> </tr> </thead> <tbody> <tr> <td>Notice-of-Public-Rights (1)-1</td> <td>Download (15.4 KB DOCX)</td> </tr> <tr> <td>Completion of Audit Notice</td> <td>Download (5.8 KB PDF)</td> </tr> <tr> <td>AGAR 3 2022-2023 Coniston</td> <td>Download (11.1 MB PDF)</td> </tr> <tr> <td>Section 3 - External Auditor Report and Certificate 2022-23 - INTERIM_1396106-1</td> <td>Download (342.5 KB PDF)</td> </tr> <tr> <td>CPC Accounts 2022 to 2023-1</td> <td>Download (580.3 KB PDF)</td> </tr> </tbody> </table>	2022-23		Notice-of-Public-Rights (1)-1	Download (15.4 KB DOCX)	Completion of Audit Notice	Download (5.8 KB PDF)	AGAR 3 2022-2023 Coniston	Download (11.1 MB PDF)	Section 3 - External Auditor Report and Certificate 2022-23 - INTERIM_1396106-1	Download (342.5 KB PDF)	CPC Accounts 2022 to 2023-1	Download (580.3 KB PDF)
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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).	✓			Coniston PC Website includes access to this publication under 'documents'.												
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓			Conioston PC website publications for 2023 found in documents section cover:- Notice of conclusion of audit Section 3 - External Auditor Report and Certificate Sections 1 and 2 of AGAR .												
O. (For local councils only) 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).

Notes

Ensure the restated amounts indicated by the external auditor for year ending 31 March 2023 are shown correctly in section 2 of the AGAR 2023/2024.
Evidence of reconciliations to be minuted when interim accounts are submitted to committee.

Completed By: Fiona Joy Ebbs
15/05/2024