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INTERNAL AUDIT CERTIFICATE AND REPORT
Eaton under Heywood & Hope Bowdler Parish Council

I certify that I have completed the Internal Audit for the year ended 31st March 2023 according to the books and records presented to me and in accordance with the Audit Commission requirements.

My audit included comprehensive examination of the Council's records, undertaking all tests as prescribed in Section 4 of the Annual Return, sufficient to give reasonable assurance that the Council's affairs are properly conducted and are free from material mis-statement.

The work undertaken, as directed in the Internal Audit report which forms part of the Annual Governance and Accountability Return, included the following:-

Appropriate accounting records have been properly kept throughout the year?

Cash book was checked, all payments for the period 1.4.22 to 31.3.23 were properly recorded and found to be accurate as recorded on the AGAR. The opening balance was correct as reported as a closing balance on the previous year's AGAR.

Council complied with its financial regulations, payments were supported by invoices/vouchers and all expenditure was approved and VAT was appropriately accounted for

A sample of payments were tested and they provide a full audit trail to invoices, payments and Council Minutes giving approval for payment. Cheque stubs showing payments were also countersigned by the authorised signatories. VAT was properly recorded

Council assessed the significant risks to achieving its objective and reviewed the adequacy of arrangements to manage these?

There is evidence that the Policy adopted by the Council was reviewed and agreed. This was reviewed and adopted and Minuted on 20th March 2023.

The precept of rates requirement resulted from an adequate budgetary process, progress against the budget is regularly monitored and reserves are appropriate?

The Clerk reports bank balances at Council Meetings and this is recorded in the Minutes. The precept set for 2023/24 resulted in a thorough examination of the year end position for 2022/23 and the Council's needs for 2023/24.

The Internal Auditor for the 2022/23 Accounts did suggest that as bank charges are being applied to the HSBC Account an alternative bank account should be sought. This does not appear to have been carried out. There are accounts available at other banks who do not apply bank charges. The bank charges applied for 2022/23 amounted to £76.40. I would therefore suggest that an alternative account is sought.

The Internal Auditor for the 2021/22 also commented that the year end balance of £3,038 was low. This was addressed and the year end balance at the end of the 2022/23 financial year totalled £5,398, giving an increase in reserves of £2,360.

Salaries to employees and allowances to members were paid in accordance with the Authority's approvals and PAYE and NI requirements were properly applied?

All salary and PAYE contributions are calculated by an external payroll provider. Salary slips were checked and found to be accurate. Tax and NHI has been properly deducted. All payments have been approved by the Council and tax due paid to HMRC.

Asset and investment registers were complete and accurate and properly maintained?

The Asset Register was found to be accurate and the sum of £6,669 was the same value as the Asset Register on the 2021/22 AGAR. No additions have been applied during 2022/23

The Council does not hold any investments and an Investment Register is not required.

Periodic Bank account reconciliations were properly carried out during the year?

There is evidence in the Minutes that bank reconciliations are carried out and presented to the Council at each meeting. There is evidence that the bank reconciliations are signed by a Councillor.

I also carried out a year end bank reconciliation and it was found to be correct.

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 adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded?

The AGAR for the year 2022/23 has been accurately prepared on a receipts and payment basis and agrees with all payments and receipts and the year end bank reconciliation.

The authority certified itself exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt.

Evidence is provided as per the Council's Minutes, a hard copy is held on file and copy is displayed on the Council's web site.

The authority published and required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation?

The Council's web site contains all the information to meet the transparency requirements.

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. (evidenced by a notice on the web site)?

The Notice for the Exercise of Electors Rights was published on the Council web site (Notice period shown is 13th June - 22nd July 2022) and complies with the correct amount of days required.

The authority has complied with the publication requirement for the 2021/22 AGAR

I checked the Council's web site on 27th April 2023 and the 2021/22 AGAR and all year end paperwork was found on the Council's web site.

Jennie Griffiths
28th April 2023