

# LANGRIVILLE PARISH COUNCIL

<https://langrville.Parish.Lincolnshire.gov.uk>

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**
A. Appropriate accounting records have been properly kept throughout the financial year.			✓
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			✓
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			✓
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			✓
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
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.			✓
H. Asset and investments registers were complete and accurate and properly maintained.			✓
I. Periodic bank account reconciliations were properly carried out during the year.			✓
J. 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 an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			✓
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")			✓
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.			✓
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).			✓
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

10/06/2024

SARAH - LOUISE KULWICKI

Signature of person who carried out the internal audit

S-Kulwicki -

Date

10/06/2024

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

**Internal audit guidance as presented by PKF:**

I have carried out the internal audit and all items in yellow require action.

A. Appropriate accounting records have been properly kept throughout the financial year.

NOT COVERED, no evidence provided no minutes provided to auditor, hardcopy or available online, website minutes only go up to November 2023.

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

NOT COVERED, no policies available online or provided to auditor to be able to agree compliance. Council meeting agendas provide a list of finances but not approval. Not all invoices included in accounts, or evidence of HMRC payments made, no VAT reclaims have been carried out.

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

NOT COVERED, no financial regulations provided. Hardcopy or online.

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

NOT COVERED, No copy of the councils budget provided or supporting evidence.

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Yes, listed on accounts and bank statements, I recommended numbering invoices and including them in council accounts rather than just a list of income on the full accounts and no evidence of invoices being completed.

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

NOT COVERED, no petty cash.

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.

NOT COVERED, no evidence of HMRC submissions being paid or tax and national insurance deducted from clerks standing order? Extra hours being made but not evidence again of it going through HMRC system.

H. Asset and investments registers were complete and accurate and properly maintained. I. Periodic bank account reconciliations were properly carried out during the year.

NOT COVERED, Assets register sent to auditor. Restated not approved by council. No reconciliations carried out or evidence of these.

I. Periodic bank account reconciliations were properly carried out during the year.

NOT COVERED, no evidence of this.

J. 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 an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

NOT COVERED, only a list on income and expenses against the bank statements. Does not include all invoices and income evidence.

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") Yes No\* Internal control objective Not covered\*\*

NOT COVERED.

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.

NO, Need to add up to date minutes and notes online as well as council policies with approval/ adopted dates and review dates.

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).

NOT COVERED. Not provided.

N.The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).

NO, Audit documents not on the councils website.

O.(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.

NOT APPLICABLE.