

**Report to Coney Weston Parish Council
Internal Audit of the Accounts for the Year Ending 31st March 2024**

The primary objective of Internal Audit is to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the year ending 31st March 2024 can be summarized as follows:

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| Income for the year: | £10,495.79 |
| Expenditure for the year: | £ 7,184.97 |
| Precept figure: | £ 9,710.00 |
| Unrestricted Reserves: | £ 6,948.65 |
| Earmarked Reserve: | £ 5,550.00 |

The following Internal Audit work was conducted on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures

CONEY WESTON ANNUAL INTERNAL AUDIT

Comments and any recommendations arising from the review are made below.

| Subject & tests conducted | Comments/Recommendations |
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| <p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook • Payment controls • S137 payments • VAT records • Internet Banking • PWLB payments in accordance with the schedule provided | <p>The council continues with its use of an excel spreadsheet which has enabled the Responsible Financial Officer (RFO) to produce reports on a Receipts and Payments basis. The cashbook shows daily entries of receipts and expenditure and the matters to which they relate.</p> <p>Spot checks were made and were found to be correct. Cash books are reconciled on a monthly basis. Receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed. The “power to pay” is no longer clearly referenced within the cashbook submitted for internal audit.</p> <p><i>Comment: Council might wish to request the RFO expand the cashbook to list the powers of spend to ensure that these are within the Council’s legal parameters as the variety of powers and duties used by the council will directly impact on the community.</i></p> <p>A selection of random payments were cross checked against cash book, bank statement and invoices and all were found to be recorded/ authorised in accordance with Proper Practices. Council follows good practice by ensuring that, upon receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding the reclaiming of VAT. The Parish Council shows good practice by ensuring that payments for the month are submitted to and approved by full council in accordance with Council’s Own Standing Orders and Financial Regulations.</p> <p>The cashbook allows for details of payments made under s137 to be clearly referenced in the cashbook and the Responsible Financial Officer ensures that payments made are in accordance with the budget set with reference to the statutory limit for such expenditure. Expenditure for the year totalled £30 against a budget of £30.00 for the year 2023-2024.</p> <p><i>Comment: the RFO ensures that the Council is aware that the use of S137 of the LGA 1972 (as amended by the Local Government and Housing Act 1989 s36) in granting donations is a capped expenditure and gives the Council the power to incur expenditure which in their opinion is in the interests of and will bring direct benefit to their area or any part of it or all or some of its inhabitants. The benefit obtained must be commensurate with the</i></p> |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| | <p><i>expenditure incurred and the annual expenditure must not exceed the total electorate multiplied by the annual statutory limit per elector.</i></p> <p>VAT is identified in the cash book with a reclaim covering the period 2022-2023 in the sum of £128.31 verified as having been received in the cashbook and bank statements. However, upon a review of the minutes, the meeting of 27th September 2023 indicate approval of the insurance premium to be paid was given and that the nett value was £235.71 with the VAT being £28.29 making a total of £264.00. Council should note that the Insurance Premium Tax (IPT) is a tax payable on certain general insurance policies and cannot be reclaimed on the Value Added tax (VAT) return.</p> <p>Recommendation: Council should review the claim submitted in 2024 and ensure that the IPT of £28.29 is not included within the VAT rebate figures. If it has been included, then liaison with HMRC is advised to correct the position as it will affect the overall VAT calculation.</p> <p>Council continues with its procedure, in accordance with Council’s Financial Regulation 6.8, of retaining a three-tier security system for payments which are settled by the BACS system. The system ensures that the instructions for each payment are signed by two authorised bank signatories following submission of payments by the RFO.</p> <p><i>Comment: This not only protects the RFO but continues to fulfil an internal control objective to ensure the safeguarding of public money.</i></p> <p>As the internal audit was conducted by remote means, a sample of online payments and the authorisation procedure was provided for internal audit review. It is confirmed that the Council continues with its practise of ensuring that all payments made online through internet banking have a payment authorisation sheet which details the time, date and amount of the transaction being undertaken along with details of the First and Second Authorising Signatory.</p> <p>The Council has no Public Works Loan and as such incurred no interest payments for the period under review.</p> |
| <p>2. Standing Orders & Financial Regulations Examination of:</p> <ul style="list-style-type: none"> • Compliance • Annual Review • Adherence • Appointment of Responsible Financial Officer | <p>Council’s Standing Orders, as seen on the website and as provided for internal audit review, show that they were formally adopted at the meeting of full Council of September 2021. Whilst these are based on the model published by the National Association of Local Council (NALC) (2018), Council should be aware that NALC has advised of amendments relating to Procurement and Financial Thresholds during both 2022 and 2023.</p> |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| | <p>Recommendation: as advised within the previous internal audit report, at the next annual review, Council should review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022 and make changes to SO 18av and 18c in relation to the contract value limits (increased from £25,000 to £30,000 for non-central government authorities.) The contract value limits are to be calculated inclusive of VAT (effective from 1st January 2022).</p> <p>Financial Regulations (FR), also as seen on the website show a review date of August 2023.</p> <p><i>Comment: Council has noted amendments to the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21st December 2022. Council has demonstrated that in accordance with proper practices, its financial regulations have been regularly reviewed, are fit for purpose and will be adhered to.</i></p> <p>Recommendation: Council should be aware of the requirement to ensure its financial regulations are fully tailored to the council and should consider removing the [square] brackets. The value inserted in [square] brackets, apart from that under the Procurement Thresholds may be varied by the council and should be reviewing regularly and confirmed annually by the council. Where items are not applicable or relevant, they may be removed.</p> <p>A scan of the minutes show that Council has ensured that at all times it is adhering to its Financial Regulations as written and that they are appropriate to the Council in their enforcement.</p> <p>The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Council’s own Financial Regulation 1.8 and its Draft Internal Control Statement confirm that the Clerk has been appointed as the RFO for this council and that the regulations will apply accordingly.</p> |
| <p>3. Risk Management.</p> <ul style="list-style-type: none"> • Evidence of financial risk management • Review of risks associated with <ul style="list-style-type: none"> ➢ Financial Management ➢ Governance ➢ Building/ Assets • Annual Review and Minuted | <p>The Council’s Risk Management Documentation is to be presented for adoption by the Council at the meeting of 9th May 2024 and covers the year 1st April 2023 to 31st March 2024. The register provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. Council is aware that risk assessment needs to focus on the safety of the parish council’s assets and in particular its money. There is evidence that overall the parish council has taken action to identify and assess those risks and has considered what actions or</p> |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| <ul style="list-style-type: none"> • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Internal Controls documented and regularly reviewed | <p>decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.</p> <p><i>Comment: Council continues to ensure that it acts within the sphere of the controls as adopted and has demonstrated that in accordance with Proper Practices and with reference to the Accounts and Audit Regulations 2015, it has in place safe and efficient arrangements to safeguard public money and that a regular review of the safety of the parish council's assets and in particular its money, is part of the methodical manner in which Council addresses the risks associated with the activities and services it provides.</i></p> <p>A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered.</p> <p>At its meeting of 30th August 2023, full Council having reviewed the renewal insurance documentation agree to renew with Zurich Municipal under a Local Council Policy as it represented best value for money. Core cover shows the following: Public Liability £12,000,000; Employer's Liability £10,000,000 and Fidelity Guarantee Cover is £250,000 which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>Whilst Council formally reviewed its Internal Controls during the year under review in March 2024, these are still to be formally approved by full Council. A review of the internal controls to be adopted at the meeting of 9th May 2024, provide confirmation that the specific control procedures for payments by bank transfer or other electronic means are in place and being used and that Council continues to have in place an adequate process to protect the Council against payment of invoices which may show fraudulent bank account details. Such a review continues to demonstrate that Council has taken steps to continue with the process that was in place during previous years which enables it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances.</p> <p><i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p> |
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CONEY WESTON ANNUAL INTERNAL AUDIT

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| <p>4. Budgetary controls. Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reserves | <p>Full Council approved the budget for 2023-24 at its meeting of 5th January 2023 with the revenue budget being £9,710 to be funded by the precept. The precept set at the same meeting was £9,710 with the paperwork seen on the website demonstrating that this would equate to an increase of £5.62 or 11.07% on that set for the year 2022 - 2023.</p> <p>A review of the budget including detailed income and expenditure position is reported to Council in accordance with the timescales prescribed under Standing Order 17c. Evidence was seen of budget report to actual with committed expenditure and funds available breakdown. Expenditure breakdown by heading is provided to full Council which ensures detailed information is received for currently funded projects.</p> <p>The Council on 31st March 2024 had overall reserves totalling £12,874.50 with a breakdown from the 2024-2025 budget as being: unrestricted reserves: £6,948.65 and earmarked reserves: £5,050.00.</p> <p><i>Comment: Council might wish to be aware of the guidance as issued by Proper Practices which states that smaller authorities have no specific right to accumulate funds via the precept and that it is generally good practise to publish both the level as well as the rationale of all reserves. it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with the level appropriate to its size, situation, risks and plan the budget so as to ensure that the adopted level, once determined, is maintained.</i></p> |
| <p>5. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income | <p>Council received precept in the sum of £9,710 from West Suffolk Council for the period under review. Evidence was provided showing a full audit trail from Precept being discussed and approved to that being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account.</p> <p>Spot checks on further items paid into the Council's Accounts were cross checked against cashbook, bank statements and supporting documentation issued to / raised by the Parish Council. All were found to be in order with a clear underlying audit trail. Income received is reported to the Council within the financial reports as submitted.</p> |
| <p>6. Petty cash/expenses procedure.</p> | <p>Council does not operate a petty cash system.</p> |
| <p>7. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures | <p>The council's payroll service is outsourced and has been operated properly and overseen by the council as an employer.</p> <p>Cross-checks were completed on a selection of items each of salary and PAYE and these were all found to be in order. Deductions are paid to HM Revenue and Customs on or</p> |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| <ul style="list-style-type: none"> • Records relating to contracts of employment | <p>before the dates prescribed and Council has ensured that there are appropriate procedures in place for the payment of salaries to all employees.</p> <p>Salaries are paid in accordance with contracted hours worked. Variations to staff contracts and pay scales are reviewed by full Council for adoption.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to its employee has been approved in advance by the Council. There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.</i></p> <p>From the internal audit report for the year ending 31st March 2022, it is noted that a re-declaration of Compliance was conducted and confirmed as having been done on 7th January 2021.</p> <p><i>Comment: Council should be aware that every three years an employer it must put certain staff back into a pension scheme. This is known as ‘re-enrolment.’ This is an employer’s legal duty and Council’s must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p> <p>Upon analysis of the payslips submitted for internal audit review, it is noted that the working from home allowance has been claimed and correctly applied. However it would appear that this sum has also been included within Box 4 on the Accounting Statements (Section 2) of the Annual Governance and Accountability Return (AGAR). Council should note that this is an allowance made to cover the extra costs of working from home and is not to be included within staff costs for Box 4.</p> <p>Recommendation: prior to the signing of Section 2, the RFO should remove the working from home allowance from Box 4 and correctly add it to Box 6. This should make no difference to the overall accounting statement closing balance. Box 4 should contain the following elements only: gross salary of employees, employer’s national insurance contributions and employers’ pension contributions.</p> |
| <p>8. Asset control.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations • Cross checking on insurance cover | <p>The Asset Register is held on a spreadsheet and covers those items listed under insurance and within the parish council’s remit for maintenance and ownership. The Asset Register currently stands at £23,281 which shows overall movement to that declared at the year-end of 31st March 2023 taking into account acquisitions and disposals during the year under review.</p> <p>The Asset Register details assets held by the Council which have been defined as Fixed Assets and the approved itemised list will form the basis of Box 9 of the Annual Governance and Accountability Guide. The Asset Register was reviewed during the</p> |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| | <p>internal audit review, and it is noted that council has insurance cover for its assets to a fixed value for those assets based within its territorial confines.</p> <p>The assets within the register have recorded values that are either the original purchase cost (where known), an estimated cost or an insurance value. <i>Comment: Council should note the requirement for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value should be recorded, which will act as a proxy value to the original cost and will remain unchanged until disposal. The method of asset valuation should be applied consistently from year to year. If council materials enhances an asset, then the recorded asset value may vary. Council has noted this requirement and has ensured that the valuation process adopted is set out and recorded in its asset register.</i></p> |
| <p>9. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Reconciliations • Cashbook • Bank Statements • Monitoring of investments | <p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to the council and as reported in the minutes. <i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, Council has continued to follow good practice by ensuring that the reconciliation of the cash book to bank statements is reported to members, and the full reconciliation made available for scrutiny each time it is done.</i></p> <p>Bank balances as of 31st March 2023 agree with the year-end bank statements and at year-end stood at £12,874.50. <i>Comment: the internal auditor is able to verify the year-end bank reconciliation detail and can ensure that the combined cash and bank balances as identified are included within the AGAR, section 2, line 8.</i></p> |
| <p>10. Internal Audit: Examination of:</p> <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Review of effectiveness of internal audit • Appointment of internal auditor | <p>The Internal Audit Report for the period ending 31st March 2023 was formally considered by full Council at a meeting of 5th June 2023 with the minutes recording that consideration was given as to the matters raised.</p> <p>The following recommendations as outlined in the report are in the process of being/have been actioned:</p> <ol style="list-style-type: none"> 1. Minutes to detail expenditure being approved 2. Revision of procurement thresholds in Standing Orders and Financial Regulations 3. Publication of documentation in accordance with the Accounts and Audit Regulations 2015 |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| | <p>4. Review of responses within the Annual Governance Statement <i>Comment: in accordance with guidance, an action plan should be produced setting out the areas of improvement or development as identified within the narrative internal audit report. Any proposed remedial actions should be identified within the plan along with the members or officers responsible for delivering improvement and the deadlines for the completion of the action.</i></p> <p>In accordance with the Accounts and Audit Regulations 2015, a review of the scope of the council’s internal audit arrangements within its Internal Control Statement was conducted in March 2024. The statement is to be formally presented to and expected to be approved by full Council at the meeting of 9th May 2024.</p> <p>The appointment of the person to act as the parish council’s independent internal auditor for the year 2023-2024 was approved at the council meeting of 4th January 2024. <i>Council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.</i></p> |
| <p>11. Year-end procedures. Examination of:</p> <ul style="list-style-type: none"> • Appropriate accounting procedures used • Bank Statements and Cash Book agree • Has the appropriate end of year AGAR documents been completed? • Where an authority certified itself exempt in 2023 did it met the exemption criteria and correctly declared itself exempt? • Was there the opportunity provided for the exercise of electors’ rights during Summer 2023? • Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. | <p>Accounts are produced on a receipts and expenditure basis, and all found to be in order. The end of year accounts were presented for the internal auditor review and there is a clear financial trail from records to presented accounts. Year-end balances agree with cash book and bank reconciliations.</p> <p>As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Draft Certificate of Exemption and Draft Accounting Statements were completed but unsigned at the time of internal audit review and are due to be presented to full Council at its meeting scheduled for 9th May 2024. Recommendation: amendments will be needed to the Accounting Statements as per Payroll above prior to approval and signing.</p> <p>The Parish Council did not have gross income and expenditure exceeding £25,000 and was able to declare itself exempt from a limited assurance review for the year 2022-2023. The minutes of 5th June 2023 demonstrate that, having reviewed the criteria for exemption, Council agreed to claim exemption and permission was given for the Chair and Clerk to sign the Certificate of Exemption for onward submission to the external auditor.</p> |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| | <p>Council has demonstrated that during the year under review, it ensured that the period for the exercise of elector's rights during Summer 2023 was in accordance with the period specified within the Accounts and Audit Regulations 2015. The dates set were 12th June to 21st July 2023 with the Notice being dated 18th April 2023 as seen on the council's website.</p> <p><i>Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website (and the minutes of 5th June 2023) which contains the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p> <p>However, upon a further review, whilst the Internal Auditor is able to confirm that whilst the Council did publish a number of documents as specified within the provisions of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure not exceeding £25,000, it did not publish them in accordance with the timescales to enable the provision of the public rights to be fully satisfied as the documents were uploaded to the website on 16th June 2023. Council should note the requirement to publish the approved AGAR and the explanatory notes on the website as well as the Notice at least the day before the public rights period starts.</p> <p>Recommendation: Council is advised to consider its response to Assertion 4 of the Annual Governance Statement given the late publication of its accounts and provide a note to the accounts to explain the late publication of the documentation relating to the period of the exercise of public rights for the year ending 31st March 2023.</p> <p>The following documents for the year 2022-2023 were available on a public website, and were found to have been uploaded prior to 1st July 2023 and as such the council has complied with the publication requirements for 2022-2023:</p> <ul style="list-style-type: none">Certificate of ExemptionAnnual Internal Audit ReportSection 1 – Annual Governance Statement of the AGARSection 2 – Annual Accounting Statements of the AGARNotice of the period for the exercise of public rightsAnalysis of variances |
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CONEY WESTON ANNUAL INTERNAL AUDIT

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| | <p>Bank reconciliation – year-end</p> <p>The Annual Governance and Accountability Return (AGAR) to be presented to full Council for approval was examined and the following figures agree with those submitted by the RFO for inclusion in Section 2 Accounting Statements 2023 – 2024 (rounded for purposes of the Return): <i>it is upon these figures that the internal audit review was completed</i></p> <table border="1" data-bbox="884 402 1871 776"> <tr> <td>Balances brought forward (01.04.23)</td> <td>Box 1</td> <td>9,653</td> </tr> <tr> <td>Annual Precept 2023/24</td> <td>Box 2</td> <td>9,710</td> </tr> <tr> <td>Total Other Receipts</td> <td>Box 3</td> <td>786</td> </tr> <tr> <td>Staff Costs</td> <td>Box 4</td> <td>3544</td> </tr> <tr> <td>Loan Interest / Capital Repayments</td> <td>Box 5</td> <td>0</td> </tr> <tr> <td>Total Other Payments</td> <td>Box 6</td> <td>3641</td> </tr> <tr> <td>Balances Carried Forward</td> <td>Box 7</td> <td>12874</td> </tr> <tr> <td>Total Cash and Investments</td> <td>Box 8</td> <td>12874</td> </tr> <tr> <td>Total Fixed Assets (<i>as amended</i>)</td> <td>Box 9</td> <td>23281</td> </tr> <tr> <td>Total Borrowings</td> <td>Box 10</td> <td>0</td> </tr> </table> <p>Sections 1 and 2 - Governance Statement and Accounting Statements of the AGAR are still to be presented to, approved and signed by full Council. The Internal Auditor has completed the Annual Internal Audit Report 2023-2024 within the AGAR.</p> | Balances brought forward (01.04.23) | Box 1 | 9,653 | Annual Precept 2023/24 | Box 2 | 9,710 | Total Other Receipts | Box 3 | 786 | Staff Costs | Box 4 | 3544 | Loan Interest / Capital Repayments | Box 5 | 0 | Total Other Payments | Box 6 | 3641 | Balances Carried Forward | Box 7 | 12874 | Total Cash and Investments | Box 8 | 12874 | Total Fixed Assets (<i>as amended</i>) | Box 9 | 23281 | Total Borrowings | Box 10 | 0 |
| Balances brought forward (01.04.23) | Box 1 | 9,653 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Annual Precept 2023/24 | Box 2 | 9,710 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Other Receipts | Box 3 | 786 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Staff Costs | Box 4 | 3544 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan Interest / Capital Repayments | Box 5 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Other Payments | Box 6 | 3641 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Balances Carried Forward | Box 7 | 12874 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Cash and Investments | Box 8 | 12874 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Fixed Assets (<i>as amended</i>) | Box 9 | 23281 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Borrowings | Box 10 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>12. Transparency Code. Examination of: <ul style="list-style-type: none"> • Transparency code requirements </p> | <p>Council is aware that with gross income and expenditure under £25,000 it will be required to follow the Local Government Transparency Code 2014 for smaller authorities.</p> <p>Council should ensure that the following are published on a public website in accordance with the dates prescribed by the relevant regulations (not later than 1 July):</p> <ul style="list-style-type: none"> Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register <p>and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014</p> <p><i>Comment: Council might wish to note that salaries are exempt from the requirement to list items of expenditure above £100.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| <p>13. General Data Protection Regulations (GDPR). Examination of:</p> <ul style="list-style-type: none"> • ICO Registration • Model Publication Scheme • Compliance with GDPR requirements | <p>The Council is correctly registered with the Information Commissioner’s Office (ICO) as a Data Controller in accordance with the Data Protection Legislation and has published a Publication Scheme in accordance with the Freedom of Information Act 2000. <i>Comment: during the coming year, Council might wish to review its Publication Scheme to ensure that the information contained with the published document is up to date and has been published proactively. Information seen on the adopted scheme of September 2020 shows that there are no members of staff, and a personal email address is given as the contact.</i></p> <p>Council has taken active steps to ensure compliance with the GDPR requirements and has produced a GDPR Policy that provides clear responsibilities and obligations of Coney Weston Parish Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR. Appropriate Data Protection policies and procedures are in place along with the lawful basis for the processing of data covered by the regulations and the manner in which such data is to be retained and disposed of.</p> |
| <p>14. Additional comments. Examination of:</p> <ul style="list-style-type: none"> • Annual Meeting • Election of Chair and Vice-Chair and signing of Declaration of Acceptance of Office • Register of Interests • Code of Conduct • Minutes • Openness of Local Government Bodies Regulations 2014 • Policies • Accessibility for Websites and Mobile Applications • Use of secure email | <p>Council held its Annual Meeting of the Parish Council on 10th May 2023 at which the Chair and Vice-Chair for the coming year were elected as the first items on the agenda, in accordance with legislation. The minutes of 25th October 2023 demonstrate that, following the resignation of the Chair, the election to the office was the first item on the agenda. <i>Comment: Council has demonstrated that it is aware of the timing of its annual meeting in an election year which must take place on either the date on the day when councillors take office or within 14 days thereafter.</i></p> <p>In accordance with section 83(4) of the 1972 Act, Council has ensured that all Councillors, on being elected to office, including that of Chair and Vice-Chair have signed a declaration of acceptance of office in the presence of another councillor or the clerk.</p> <p>Evidence was seen of a link from the Parish Council’s website to that of the District Council for access to the Register of Interests for all current Parish Councillors.</p> <p>Council resolved to adopt the Model Councillor Code of Conduct 2020 as produced by the Local Government Association (LGA) for the purposes of discharging its duty to promote and maintain high standards of conduct within its area. The adoption was approved by Council at its meeting of 28th July 2022.</p> |

CONEY WESTON ANNUAL INTERNAL AUDIT

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| | <p>In accordance with the Local Government Act 1972 Schedule 12 para 41 (1), Council is aware that the loose-leaf minutes and associated documents of the parish council should be initialled and signed by the person chairing the meeting at the time of signature which ensures their lawful providence. During the year under review, at each meeting the Council has approved the minutes and given further approval for the minutes to be signed at the meeting.</p> <p>The Openness of Local Government Bodies Regulations 2014 were enacted on 5th August and came into force on 6th August 2014. These regulations allow for the filming and recording of Council meetings (and other specified public bodies) and provide for access to records (e.g. of decisions made by officers).</p> <p><i>Comment: Council has reviewed the provisions of the 2014 Regulations to ensure that, by publishing a range of information online, it is compliant with the provisions of the 2014 Act.</i></p> <p>The Regulations of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 was enacted on 23rd September 2018. The regulations aim to ensure public sector websites and mobile apps are accessible to all users, especially those with disabilities. There is a website accessibility statement available to view on the parish council website which details the technical information for the website are given along with the methods used for testing the website; steps being taken to improve accessibility and how the site is being improved to ensure that content meets the WCAG 2.1 Standard under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>At the meeting of 4th January 2024, permission was given for the council to migrate to a .gov.uk aligned platform which would allow it to operate with a secure email system with a GOV.UK domain name to support council's official email accounts for officers and councillors.</p> <p><i>Comment: council has noted guidance under Proper Practices which states that every authority should have an email account that belongs to the council and to which the council has access. This ideally would be a .gov.uk or .org.uk address or could be an address linked to the council website.</i></p> |
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CONEY WESTON ANNUAL INTERNAL AUDIT

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| <p>15. Summary</p> <p><i>For further information and for the year effective 1st April 2024 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2024.</i></p> | <p>The Internal Auditor offers her appreciation for the assistance given by the clerk in the completing of this audit. Council is to be commended for ensuring that robust systems in place are adhered to and operates to a high standard.</p> <p>Acknowledging that the primary role of the internal auditor is to provide independent, objective assurance to Members and management that key risks are being managed effectively, comments have been made in the light of the year ending 31st March 2024. These comments are aimed at assisting Council to explore the adoption of further policies to provide reassurance that the Council's risk management, governance and internal control processes are operating effectively. Overall, Council has continued to maintain effective and strong governance arrangements and can show evidence of good financial practice. The internal audit review, undertaken on the documentation provided to the internal auditor and that published on the council's website, has provided evidence of the overall adequacy of the financial arrangements in place within the council.</p> |
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Victoria S Waples

Dates of Internal Audit Review: 13.04.24 & 15.04.24

Date of Year-end Internal Audit Report: 16.04.2024

**Victoria S Waples, CiLCA, BA(Hons), PSLCC
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