

Annual Internal Audit Report 2022/23

PARISH COUNCIL OF NETTLECOMBE

WWW.NETTLECOMBEWESTSOMERSET.LIFE

During the financial year ended 31 March 2023, 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 2022/23 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.			NONE
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.			NONE
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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).			✓
O. (For local councils only)	Yes	No	Not applicable
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).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

06/05/2023

DEBBIE DENNIS

Signature of person who carried out the internal audit



Date

06/05/2023

*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).

NETTLECOMBE PARISH COUNCIL
Accounts for year ending 31st March 2023

RECEIPTS

01/04/2022 Balance B/f	3775.55	VAT
20/04/2022 Parish Precept	2300.00	
Total	6075.55	

PAYMENTS

		Chq no		
1 25 05 2022	Exmoor Search & Rescue	444	50.00	✓
2 25 05 22	Devon & Somerset Air Ambulance	445	50.00	✓
3 25 05 22	Monksilver Jubilee Group - Lucy Devitt	446	100.00	✓
4 25 05 22	Black Cat Computers - David Sykes	447	125.00	✓
5 25 05 22	Garden Care & Creation - Daren Grelier	448	160.00	✓
6 25 05 22	Zurich Municipal Insurance	449	167.44	✓
7 25 05 22	Auditor Debbie Dennis	450	20.00	✓
8 25 05 22	E C Juffs Salary April -June plus National Pay award	451	288.60	✓
9 20 07 22	Garden Care & Creation - Daren Grelier	452	320.00	✓
10 08 08 22	E C Juffs Salary July - Sept	453	270.92	x
11 08 08 22	E M N Hall 2021 Hall hire in Pandemic	454	20.00	x
12 08 08 22	E C Juffs stationery expenditure	455	20.21	✓
13 07 09 22	Garden Care & Creation - Daren Grelier	456	400.00	x
14 07 09 22	NALC subscription	457	51.91	✓
15 07 11 22	Garden Care & Creation Daren Grelier	458	370.00	✓
16 07 11 22	E C Juffs Salary Oct - Dec Gross	459	270.92	x
17 07 11 22	Garden Care & Creation - Ivy on Wall	460	100.00	x
18 19 11 22	Charity Donation - Quantock Foodbank	461	100.00	x
19 06 02 23	EMN Hall Hire	462	60.00	✓
20 06 02 23	E C Juffs Salary Gross Jan to March	463	270.92	x
21 06 02 23	SALC Training - Budgeting	464	30.00	✓
22 22 03 23	Black Cat Computers - David Sykes	465	166.00	x
23 22 03 23	SALC Training - Planning	466	25.00	✓
24 22 03 23	West Somerset Flood Group	467	5.00	x

Bank Statement 172		5th April 2023
Balance	2688.63	(3rd April) ✓
unpresented		
464	30.00	-
466	25.00	-
	2633.63	

Total	3441.92 ✓	
Balance in hand	2633.63 ✓	
	£6,075.55	

This account is to be confirmed correct by the Internal Auditor and will be sent to the Auditors, PKF Littlejohn LLP, London by 31st July 2023