

Annual Internal Audit Report 2022/2023 – LACKFORD PARISH COUNCIL

OBJECTIVE	INTERNAL CONTROL OBJECTIVE	COMMENTS
A	Appropriate accounting records have been properly kept throughout the financial year.	Scribe Accounts reports Finance Report for Transparency Code compliance with variance explanations Figures checked against AGAR Accounting Statement
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Spot checks on cash book & related authorised invoices VAT claim checked (submitted 29/3/23) Financial Regulations & Standing Orders last reviewed October & December 2022 Risk Assessment in place for 2022/2023; reviewed March 2023
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Precept & associated budget process checked 6-month & Year End Budget Review in place General & ear-marked reserves in place at appropriate levels & in use within budget
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was monitored; and reserves were appropriate.	Spot checks on cash book & related income documentation Income checked against bank statements; no transfer transactions from building society account VAT on income not applicable; VAT refund received 22/4/22
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	No petty cash system in operation.
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Clerk salary recorded in confidential cashbook; checked against employee records PAYE and NI records in place; records checked Clerk contract & job description in place Workplace pension in place; re-enrolment & re-declaration 4/1/23
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.	Detailed fixed assets register in place Came & Company – Insurance until 10/10/23
H	Asset and investments registers were complete and accurate and properly maintained.	End of Year Bank Reconciliation checked against bank statements Bank reconciliations checked against statements at council meetings
I	Periodic and year-end bank account reconciliations were properly carried out during the year.	Receipts & Payments. Spot checks carried out on cash book & invoices/receipt documentation
J	Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Certificate on www.lackford.onesuffolk.net webpage
K	If the authority certified itself as exempt from a limited review in 2021/22, it met the exception criteria and correctly declared itself exempt.	Yes
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.	Exercise of Public Rights posted on www.lackford.onesuffolk.net webpage
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 & Audit Regulations.	Certificate of Exemption, Annual Internal Audit Report, Annual Governance Statement, Accounting Statement, Notice of Audit published.
N	The authority has complied with the publication requirements for 2021/22 AGAR	ICO up-to-date registration certificate until 2 April 2023 & GDPR policies in place

Further Comments

Audit and report prepared by Cathy Whitaker; Town Clerk/Finance Manager of Newmarket Town Council / Clerk/RFO of Exning Parish Council.

Cathy Whitaker

27/4/23