

Field Gate Farm

Giggleswick

Settle

North Yorkshire

BD24 0DZ

Mr J Sleath
The Chairman
Hellifield Parish Council

23 May 2024

Dear Julian

Re: Internal Audit 2023/2024 - Annual Performance Review

The Internal Audit was completed on 23 May 2024 and the Annual Return signed as required. With regard to my audit review, the following points should be noted:

Bank Reconciliation, Payments & Receipts

These are in accordance with the spreadsheets received by me.

VAT

Three separate claims for refunds were made during the year and the sum of £117.26 was repaid as per my request on the previous internal audit report.

Fixed Asset Register

An additional (Coronation) Bench at £1,000 was added to the fixed asset register during the year.

The valuation is at the Insurance sum of the register and has now increased to £269,020, it does not account for deterioration, or depreciation. The value increase is £19,699 from the 2023 sum of £249,321 and includes an inflationary element.

Salaries & Wages

The PAYE scheme operative and administers the secretarial and handyman salaries, this is maintained in real-time.

Risk Factors

A formal financial risk assessment document was adopted in 2012 with appointed councillors to undertake internal control checks throughout the year. This risk

assessment and the financial regulations upon which it is based must be reviewed annually and signed with minuted records of the procedures held on file.

The last minuted review was at the meeting of 13 March 2024, the council must ensure a further review is undertaken within the current financial year (before 31 March 2025)

From records supplied, the cash book/spreadsheet are accurate & well written, records of financial decisions taken at council are recorded and acted in accordance with. Regular monitoring of bank statements will, and do, highlight cash flow & budgetary controls on a monthly basis.

In respect of Insurance cover, the level of cover should be sufficient to meet contingencies, the guidelines given again state all decisions should be recorded, the Schedules provided indicate this to be the case.

Exercise of Public Rights

The legal requirement on the correct procedure for publication and exercise of public rights, I believe does not fall within the guidelines of the Local Audit and Accountability Act of 2014.

While the council has provided a period for the exercise of public rights, the publication dates do not fall within the guidelines.

I am aware the council has informed the external auditors and offered adequate explanation for the non-compliance, it is for the council to address this and comply with the regulations during the current financial year

The control objective requiring the authority to publish and maintain information on a free to access website once again appears to be consistent with the guidance. Please also ensure the website is maintained so as to be accessible and up to date.

The review I have undertaken indicates a good level of financial recording and adequate internal control for the size of the parish in which it operates.

Should you require any further information please do not hesitate to contact me.

Finally I include an account in respect of work done.

Yours sincerely

A handwritten signature in black ink, appearing to be 'JB', with a horizontal line extending to the left and right.

John Bownass.

Internal Auditor
Hellifield PC