

# Annual Internal Audit Report 2023/24

PARISH COUNCIL OF NETTLECOMBE  
 www.nettlescombewestsomerset.life

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.			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 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).			✓
<b>O. (For local councils only)</b> 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

04/05/2024

Name of person who carried out the internal audit

DEBBIE DENNIS

Signature of person who carried out the internal audit



Date

04/05/2024

\*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).

**NETTLECOMBE PARISH COUNCIL**  
**Accounts for year ending 31st March 2024**

**RECEIPTS**

01/04/2023 Balance B/f	✓ 2633.63	VAT
24/04/2023 Parish Precept	✓ 2300.00	X
<b>Total</b>	<b>4933.63</b>	

**PAYMENTS**

		Chq no			
1 09 05 23	E C Juffs salary Gross April, May and June	468	✓ 270.92	✓	
2 19 05 23	Zurich Municipal - Insurance	469	✓ 167.44	X	
3 19 05 23	Black Cat Computers - David Sykes	470	✓ 145.00	X	
4 19 05 23	Debbie Dennis - Auditor	471	✓ 25.00	✓	
5 19.05.23	Exmoor Search and Rescue	472	✓ 50.00	✓	
6 19 05 23	Dorset & Somerset Air Ambulance	473	✓ 50.00	✓	
7 19 05 23	Quantock Food bank	474	✓ 50.00	✓	
8 04 06 23	Black Cat Computers - David Sykes - website deposit	475	✓ 400.00	X	
9 08 08 23	E C Juffs salary Gross July Aug & Sept	476	✓ 270.92	X	
10 08 08 23	Expenses - E C Juffs postage, paper, printing	477	✓ 39.80	X	
11 08 08 23	Black Cat Computers web site	478	✓ 560.00	X	
12 08 08 23	Daren Grelier - Garden Care and Creation	479	✓ 400.00	X	
13 16 08 23	Black Cat Computers -additional website work	480	✓ 250.00	X	
14 27 09 23	SALC Annual membership	481	✓ 54.62	X	
15 07 11 23	E C Juffs - postage 2nd Class bk	482	✓ 6.00	X	
16 07 11 23	E C Juffs Salary Oct, Nov, Dec	483	✓ 270.92	X	
17 07 11 23	Daren Grelier - Garden Care and Creation	484	✓ 400.00	X	
18 07 11 23	Black Cat computers quarterly work and website uploads	485	✓ 45.00	X	
19 15 12 23	Daren Grelier - Garden Care and Creation	486	✓ 75.00	X	
20 15 12 23	SALC Training x New Councillor course SL	487	✓ 25.00	X	
21 15 12 23	EMN Hall hire	488	✓ 60.00	X	
22 29 02 24	E C Juffs salary Jan, Feb, March	489	✓ 270.92	X	
23 13 02 24	Black Cat Computers	490	✓ 50.00	X	
	<i>Non-presented cheques written back to year</i>				
	SALC - prior year	464	-30.00		
	SALC	466	-25.00		
	Deborah Dennis - cheque lost in transit	471	-25.00		
24 31 03 24	Deborah Dennis re-issued for audit 2023	491	25.00		
					25.00
					1052.09 ✓
	<b>Total</b>		<b>3881.54</b>		
	<b>Balance in hand</b>		<b>1052.09</b>		
			<b>£4,933.63</b>		

**Bank Statement (new format) at 5th April 2024**

Balance	1077.09	
491	25.00	Auditor ✓

**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 2024**