

3 Church Lane  
Grimsby  
DN36 5PR  
27 May 2024

Councillor Connolly  
Chairman - Nettleton Parish Council

Dear Sir,

**Re: Internal Audit 2023-24**

I would like to thank the Council for inviting me to conduct its Internal Audit for the financial year 2023-2024.

The audit follows the Best Practice Guidance for Internal Audits as outlined in the Joint Panel on Accountability and Governance (JPAG) published by the National Association of Local Councils (NALC).

I would like to thank the Clerk for his assistance in providing documentation and responding promptly to queries. The financial record keeping was well presented, detailed and accurate, and the website up-to-date with governance documentation, which very much assisted the process.

Yours faithfully,

Tanya Kuzemczak

## Internal Audit 2023-2024

Council Information	
Parish Council	Nettleton Parish Council
Website	nettleton.parish.lincolnshire.gov.uk
Chair	Cllr John Connolly
Clerk/RFO	Tony Shaw
Clerk's Email	nettletonpc@gmail.com

Key Documents		
	Y/N	Notes
Standing Orders	Y	Reviewed May 2023 – on website
Financial Regulations	Y	Reviewed May 2023 – on website
Code of Conduct	Y	LGA Code of Conduct – on website
Complaints Procedure	Y	On website May 24
Publication Scheme	Y	On website
Data Protection	Y	On website May 24
Risk Management	Y	On website May 24
Committee Terms of Reference	N	Recommend TOR or Scheme of Delegation
Contact Details Online	Y	Clerk and Chairman contact details on the website

Transparency		
	Y/N	Notes
Agendas published (with 3 clear days' notice)	Y	
Minutes published (within 1 month)	Y	
Asset Register published (by 1 Jul)	Y	
Internal Audit Report published (by 1 Jul)	Y	
Annual Governance Statement published (by 1 Jul)	Y	
End of Year Accounts published (by 1 Jul)	Y	No separate document published but summary income and expenditure information contained with AGAR
Explanation of Variances Published (by 1 Jul)	Y	
Bank Reconciliation published (by 1 Jul)	Y	

<b>Certificate of Exemption published (by 1 Jul)</b>	N/A	
<b>Past 5 Years Annual Returns published online</b>	Y	
<b>External Audit Report published (by 30 Sept)</b>	Y	

<b>Accounts and Banking</b>		
	<b>Y/N</b>	<b>Notes</b>
<b>Accounts accurate and balance</b>	Y	
<b>VAT recorded</b>	Y	
<b>VAT reclaimed</b>	Y	22-23 yr. reclaim received March 24
<b>S137 recorded</b>	Y	
<b>All payments approved</b>	Y	Schedule of Payments approved by Council at each meeting
<b>Payments in accordance with Financial Regulations</b>	Y	
<b>Bank Reconciliations produced and variances explained</b>	Y	Regular bank recons in finance workbook meeting papers
<b>Internal Controls in place</b>	Y	
<b>Bank Mandate up to date</b>	Y	

<b>Budgeting</b>		
	<b>Y/N</b>	<b>Notes</b>
<b>Annual Budget prepared</b>	Y	Nov 23
<b>Precept approved by Full Council</b>	Y	Jan 23
<b>Precept received matches prior year's submission form</b>	Y	13,900.00 Precept 100.00 WLDC Council Tax Support
<b>Earmarked Reserves reviewed</b>	Y	Evidenced in Workbook
<b>Regular budget monitoring</b>	Y	Evidenced in workbook

<b>Petty Cash</b>		
	<b>Y/N</b>	<b>Notes</b>
<b>Cashbook maintained</b>	N/A	No petty cash
<b>Petty Cash spending authorised</b>	N/A	No petty cash
<b>Petty Cash VAT receipts obtained</b>	N/A	No petty cash
<b>Petty Cash reported to Council</b>	N/A	No petty cash
<b>Petty Cash Float reconciled regularly</b>	N/A	No petty cash

Cash stored securely	N/A	No petty cash
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Risk Management		
	Y/N	Notes
Appropriate levels of insurance are in place	Y	
Risk Management reviewed annually	N	Reviewed in May 24
Assets inspected for Health & Safety risks e.g. play equipment, defibrillators	Y	Rospa completed. Clerk reports he is to undertake inspection training during this year.
Finances reported in line with Financial Regulations	Y	
Any Issues highlighted in the Minutes	N	

Miscellaneous		
	Y/N	Notes
General Power of Competence adopted and correctly renewed	N/A	Not eligible
Council paperwork stored securely	Y	No council office. Paperwork is securely locked away at Clerk's home.
Council electronic information stored securely and backed up regularly	Y	Laptop is password protected and backed up regularly

Proper Practice		
	Y/N	Notes
Agendas correctly presented	Y	
Minutes correctly written, approved and signed	Y	
Co-option according to policy	N/A	No specific policy.
Declaration of Office signed and retained (Councillor and Chair)	Y	
Members' Register of Interests published online	Y	Link to WLDC website.
Council operating within legal powers	Y	
Delegation to Officers or Committees documented	Y	No separate scheme of delegation. No reported delegation the minutes – all matters decided at Full Council.

2023-24 Annual Return (AGAR)		
	Y/N	Notes
Previous year figures correctly stated		Not yet completed
Previous year-end balance brought forward correctly		Not yet completed
Precept correct as per bank statements	Y	
Cash balance matches bank statement on 31 Mar	Y	Unity Current    7,295.55 Unity Reserves    0.00 Unity Reserves    40,377.42 Natwest Reserves   -0.16 Total Cash            47,672.81
Accounts balance matches Cash balance		Not yet completed
Variances explained		Not yet completed
Notice of Public Rights published		Notice of Rights for 2023-24 not yet due.
Bank Reconciliation completed		Not yet completed
Asset Register equates to prior year value adjusted for additions and disposals	Y	

Transaction Spot Checks		
	1	2
Item Type	VAT	Non-VAT
Accounts Description	Grass Cutting	Install Noticeboard
Invoice Date	30 June 2023	25 March 2024
Invoice Amount	£576.00	£283.90
Minutes Reference	6/2307 b)	14/05/2024 8 b
Minutes Amount	£576.00	£283.90
Bank Statement Date	31 July 2023	27 March 2024
Bank Statement Amount	£576.00 – 31 <sup>st</sup> July 2023	£283.90 – 27 March 2024
Timely Payment	Yes	Yes
VAT Recorded	Yes (£96.00)	Not Applicable
Notes	AJ Williams Invoice filed electronically	Paul Smith Invoice filed electronically

Transaction Spot Checks		
	3	4
Item Type	Direct Debit	Payroll
Accounts Description	PAYE	Salary for Sept & Oct 23
Invoice Date	17 July 2023	
Invoice Amount	£77.16	£617.10
Minutes Reference	6/2307 b)	07:11/23 b)
Minutes Amount	£77.16	Redacted
Bank Statement Date	27 July 2023	29 Nov 2023
Bank Statement Amount	£77.16 – 24 July 2023	£617.10 – 29 Nov 2023
Timely Payment	Automatic Payment	Yes
VAT Recorded	Not Applicable	Not Applicable
Notes	HMRC No invoice	Oct payslip £308.45 Sept payslip £308.65 Total £617.10