

**BURES HAMLET PARISH COUNCIL
REPORT/REMIT OF THE INTERNAL AUDITOR FOR THE
YEAR ENDING 31ST MARCH 2023**

Internal Auditor: - Michelle Baker

Checks Undertaken: - 13/05/2024

Activity	Met / Partially Met / Not Met	Comment/Report to Council
Do those accounts accord with the information in Section 2 of the Annual Return?	Met	All in good order.
Will the Council give members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice to be provided?	Met	Notice included
Did the Council correctly provide for the period for the exercise of public rights for the previous year 2022-2023. Evidence of notice provided?	Met	Yes, displayed on website.
Has the Council responded positively to issues that were raised in the previous internal audit report?	N/A	No issues raised.
Are significant variances in the Annual Return (section 2) figures explained?	Met	All in good order. Variances thoroughly explained.
Has an Asset register been submitted, up to date and concurring with the Annual Report (section 2, box 9)?	Met	Matching.
Have financial and other risk assessments been undertaken? Date and minute number checked?	Met	Reviewed 23 rd May 2023 – Minute – 13/05/23 section f.
Has the Council maintained an adequate level of insurance cover. Date and minute number checked?	Met	Approved – 14 th May 2023 - Minute 14/05/23 section f. Insurance documents checked for cover levels.
Is there evidence that the Council considers what legal powers it is using when contemplating undertaking activities?	Met	Accounts broken down into areas of spend including S137.
Has the Council adopted financial regulations and a standing order?	Met	Reviewed 23 rd May 2023 – Minute – 13/05/23 section f.
Is there a Council Minute recording the precept decision? Date and minute number checked?	Met	Approved – January 15 th 2024 Minute – 11/01/24
Does the precept requirement result from an adequate budget?	Met	Budget discussed and report circulated on January 15 th 2024 – Minute – 11/01/2024

Was progress against budget regularly monitored? Were the reserves adequate?	Met	Regular budget monitoring documents present in minutes. Reserves maintained above 50% of precept.
Has a separate record of VAT been kept in the accounts?	Met	VAT recorded in separate column of cashbook.
Has a separate record for Section 137 payments been maintained?	Met	S137 recorded in separate column of cashbook.
Were periodic bank reconciliations properly carried out during the year?	Met	Bank reconciliations at every meeting. Checked for accuracy.
Are all payments and receipts approved by the Council and recorded in the minutes? Spot checks carried out.	Not Met	10 payments checked. The cost of the consultant CCP was not agreed by the Parish Council. The terms of reference for steering group state limit of £2000 for approval. Invoices paid for £3060 on 02/10/2023, £2970 05/02/2024, £5100 on 11/03/2024.
Have salaries to employees and allowances to members been paid in accordance with approvals? Have Tax and National Insurance requirements been properly applied?	Met	Evidence of P60, PAYE/NI present, spot checked to bank statements. HMRC annual statement of payments checked.
Have you been provided with access to all documents requested?	Met	All documents received
Were you supplied with contact details for the Clerk and Chair – if requested?	Met	Clerks contact details provided.
Were adequate explanations provided for any query or request for extra information?	Met	No extra queries
Additional Notes: The steering group cannot have the power to spend and in order to do so should be legally constituted as a committee in accordance with LGA1972 s102. This also aligns with the financial regulations. The terms of reference for all steering groups and committees should be reviewed and members appointed at the Annual Parish Council meeting each year in accordance with the standing orders. We also recommend referring to NALC LTN 1 section 24 in reference to joint advisory committees formed under LGA1972 S104, not having the power to discharge the functions of the Councils.		

I confirm that in acting as Internal Auditor for Bures Hamlet Parish Council, I am wholly independent of the Council. I have carried out the above checks and been satisfied of the Council's position prior to completion of the Annual Return of The Bures Hamlet Parish Council.

Signed: -



Dated: - 13.05.2024

BURES HAMLET PARISH COUNCIL

Clerk:

Mrs Jenny Wright

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Parish Council response to the Internal Auditors Report
Unmet Item B on Page 3 of the AGAR 2023-2024

The Parish Council has noted this unmet item B of the 2023-24 AGAR at its AGM meeting of 16th May 2024 and it will ensure all future payments paid in excess of £2,000 will be met according to its Standing Orders.

However the 3 payments mentioned were paid with the sanction of the NHP Steering Group whose minutes are all accepted by the parish council at a full council meeting.

The final NHP grant has now been spent and the End of Year Grant Form submitted and accepted by Groundwork UK Neighbourhood Planning Team.

Mrs Jenny Wright

Clerk on behalf of Bures Hamlet Parish Council