

Annual Internal Audit Report 2023/24

ENTER NAME OF PARISH/CHURCH

ENTER FULL NAME AND ADDRESS OF THE INTERNAL AUDITOR

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.			
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.			
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).			
O. (For local councils only) 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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNED

Date

DD/MM/YYYY

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

North Sunderland Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		Yes' means that this authority
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

05/05/2024

and recorded as minute reference:

100/12/2023/24

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

CHIEF

Clerk

100/12/2023/24 AVAILABLE WEBSITE/PAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

North Sunderland Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	72,333	87,065	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	16,000	16,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,686	10,989	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	8,709	9,456	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	1,000	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	0	0	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	85,200	94,588	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

8. Total value of cash and short term investments	0	0	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	0	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

05/06/24

I confirm that these Accounting Statements were approved by this authority on this date:

05/06/24

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

Signed by Chair of the meeting where the Accounting Statements were approved

Income Category	2022/2023	2023/2024	Difference
Interest	306	1,057	751
Burial ground fees	7,130	4,730	-2,400
Donations	250	0	-250
Grants	0	5,202	5,202
Total	7,686	10,989	3,303

Expenses Category	2022/2023	2023/2024	Difference
General Administration	2,440	330	-2,110
Legal costs	0	0	0
Audit	0	450	450
Maintenance	5,449	7,007	1,558
Subscriptions	387	462	75
Donations	1,020	835	-185
Cemetery grass Cuttings	1,710	450	-1,260
Cemetery tidy	2,500	1,016	-1,484
Cemetery grave digging	500	0	-500
Rates for cemetery	95	0	-95
Weed killer/seed for cemetery	200	20	-180
Soil pit clearance	250	0	-250
Cemetery maint/building	5,698	12,984	7,286
Cemetery advert	0	18	18
Total	20,249	23,571	3,322

Explanation of variances – pro forma

Name of smaller authority:
County and local councils and

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/principals & levies value (Box 2).

	2022/2023 £	2023/2024 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,724,957	1,724,957				
2 Precept or Rates and Levies	1,724,957	1,724,957	0	0.00%	NO	
3 Total Other Receipts	1,724,957	1,724,957	3,303	42.98%	YES	See attached
4 Staff Costs	1,724,957	1,724,957	617	7.06%	NO	
5 Loan Interest/Capital Repayment	1,724,957	1,724,957	0	0.00%	NO	
6 All Other Payments	1,724,957	1,724,957	3,322	16.41%	YES	See attached
7 Balances Carried Forward	1,724,957	1,724,957			YES	ANTHONY CARR FORWARD RESERVES ARE
8 Total Cash and Short Term Investments	1,724,957	1,724,957				
9 Total Fixed Assets plus Other Long Term Investments and	1,724,957	1,724,957	12,304	10.60%	NO	
10 Total Borrowings	1,724,957	1,724,957	0	0.00%	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It **must** column headed "Year ending 31 March 2024" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered in figures.

#NAME?

Name of smaller authority:

NORTH SUNDERLAND PARISH COUNCIL

County area (local councils and parish meetings only):

NORTHUMBERLAND

Financial year ending 31 March 2023

Prepared by (Name and Role):

Ms. Kerren Rodgers, Parish Clerk

Date:

31/03/2024

Balance per bank statements as at 31/3/24:

[add more accounts if necessary]

account 1	-129.24
account 2	0.00
account 3	7.22
account 4	3.34
account 5	205.30
account 6	1,388.64
account 7	19,339.30
account 8	40,194.50

61,009.06

Petty cash float (if applicable)

30.00

Less: any unpresented cheques as at 31/3/24 (enter these as negative numbers)

[add more lines if necessary]

item 1
item 2
item 3
item 4
item 5
item 6
item 7
item 8

Add: any un-banked cash as at 31/3/24

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Net balances as at 31/3/24 (Box 8)

61,039.1

North Sunderland Parish Council

Asset Register 2023 - 2024

Value

BBF	Cemetery Gates	(Insurance Value)	19,475
BBF	Parish Clock	"" ""	20,068
BBF	Cemetery Shed	"" ""	5,450
BBF	Weathr Vane	"" ""	4,270
BBF	Computer Equipement	"" ""	973
BBF	Street Furniture	"" ""	61,717
16/04/2019 Noticeboard			1,755
19/04/2021 Seagull Flaps for bins			818
08/09/2021 Bin			820
12/01/2022 Seagull flap			75
10/03/2022 Commemorative bench (Plat Jub)			1,085
05/07/2022 Bin			719
04/04/2023 Commemorative bench Coronation)			386
11/04/2023 Soil Pit			3,200
16/05/2023 Benches for cemetery			1,600
06/06/2023 Whale Bones Installation			3,560
04/07/2023 Info Board			837
03/10/2023 2 x bins			1,521
			<hr/>
			128,328