



LJC Bookkeeping Services

The Firs, Lower Metherell, Callington, Cornwall PL17 8BJ

Tel no: 01579 350962

10th June 2024

INTERNAL AUDIT REPORT 2023/2024 – SOUTH HILL PARISH COUNCIL

I have completed the internal audit for March 2023 and signed the Annual Report in accordance with my findings. Testing was carried out as appropriate in line with the Financial Audit Regulations 2015 and is reported below:

- **Precept, Budgets and Reserves**
The precept was set after consideration of a budget. The receipt of precept is recorded in the ledger and on the bank statements. *No issues*
- **Other Income**
Other income was tested against supporting documentation and traced to bank and ledger.
No issues
- **Staff Costs**
PAYE has been correctly applied to the Clerk's salary and payments made to HMRC. *No issues*
- **Payments**
Payments were supported by invoice and receipts and VAT has been properly recorded. *No issues*
- **Bank Reconciliations**
The bank reconciliation performed and was found to be correct. *No issues*
- **Asset Register.** The Asset Register has been published on the authority's website but the total of fixed assets is not the same figure that is quoted on the Accounting Statement for 2023/24. *Noted.*
- **Insurances**
The insurance cover in place was reviewed and appeared adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. *No issues*
- **Concerns** – South Hill Parish Council has not published the 22/23 AGAR documents including the Certificate of Exemption. This is a legal requirement.

Linda Coles
Internal Auditor

*Noted that AGAR Form 2PM (Parish Meetings Only) has been completed instead of Form 2.

South Hill Parish Council

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Not Covered:

Box F. No petty cash is kept by South Hill Parish Council.

Box H. Asset Register - total of fixed assets does not agree to the total declared on the Accounting Statement for 2023/24

Box K. South Hill Parish Council had a limited assurance review of its 2021/22 AGAR.

NO:

Box L. The AGAR 2022/23 documents are not published on the Authority's website.

Box N. South Hill Parish Council declared itself exempt for 2022/23 but the Certificate of Exemption is not published on the authority's website neither are the accounts or the internal audit report. This is a legal requirement.

Linda Coles, Internal Auditor 2023/2024

Signed.....*linda coles*.....

Dated*15/6/24*.....