

Annual Internal Audit Report 2023/24

HURWORTH District Council

www.hurworthdpc.com

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.	✓		
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.			✓

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

20/04/2024

Name of person who carried out the internal audit

GURDON FLETCHER (C.M.I.I.A)

Signature of person who carried out the internal audit

G Fletcher

Date

24/04/2024

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).**

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of

HURWORTH PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Bank Reconciliation as at 31st March 2024

Current Account

Balance per bank statement £5,212.19

Outstanding cheques

£40.00

£400.00

1220.80

380.80

20.00

120.00

627.00

82.94

60.00

1350.00

£4,301.54

Balance per Cash Book

£910.65

AGAR Bank Reconciliation

Current Account £5,212.19

Deposit Account 45637.71

£50,849.90

Outstanding cheques

£40.00

£400.00

1220.80

380.80

20.00

120.00

627.00

82.94

60.00

1350.00

£4,301.54

Balance per Cash Book

£46,548.36

Cambridge Counties Bond

£30,000.00

Hurworth Albion F C Loan

£2,500.00

Total Monetary Assets

£79,048.36

Hurworth Parish Council Asset Register									
Register Number	Date of Purchase	Address	Description	Deeds Y	Land Registr	As at 31st March 2024		Mortgage	Mortgage Details
						Purchase Price	Purchase		
1	19/06/1962	1 Church Row	Burial plot	Y	Y	50			
2	19/06/1962	2 Church Row	Burial plot	Y	Y	50			
3	19/06/1962	3 Church Row	Burial plot	Y	Y	50			
4	11/05/1966	4 Church Row	Burial plot	Y	Y	50			
5	10/04/1966	5 Church Row	Burial plot	Y	Y	50			
6	10/04/1966	6 Church Row	Burial plot	Y	Y	50			
7	10/04/1966	7 Church Row	Burial plot	Y	Y	50			
8	10/04/1966	8 Church Row	Burial plot	Y	Y	50			
9	10/04/1966	9 Church Row	Burial plot	Y	Y	50			
10	10/04/1966	10 Church Row	Burial plot	Y	Y	50			
11	10/04/1966	11 Church Row	Burial plot	Y	Y	50			
12	04/01/1949	Strait Lane Allotments	Allotment area	Y	Y	350	Y	£240 repaid	
13	19/12/1968	Hurworth Grange land and	Mansion house and gr	Y	Y	20,000	Y	Public Loans Office £	
14	2013	Land on Grange Estate	Open space		pendin	500			
15	2013	Land at Friars Pardon	Open space		pendin	500			
16	2013	Village Green	Village Green		pendin	500			
17	2013	Land at Lych Gate	Open space		Custodi	0			
18	31/12/1980	Land on riverside Linden Co	Riverside land	Y	Y	1			
19	1986	Land outside Comet Inn	Open space	Y	Y	10			
20	1980	Croft Club passageway	Open space		Y	1			
21		Plastic messing in Grange c	Hurworth Grange					Removed june 2020	
22	2014	Speed monitors	Highway			6257			
23	2014	Exercise equipment	Hurworth Grange	4900		0		Gifted to HCA	
24	Jan-15	Exercise equipment	Hurworth Grange	2354		0		Gifted to HCA	
25	Nov-16	Speed monitor post H Plac	Highway			850			
26	Dec-20	Swarco 2 additional speed	monitors			4489			
27	Dec-22	Dell Inspiron PC	Computer			499.17			

Attachment 3.1

Local council name: HURWORTH PARISH COUNCIL

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2024

The Local Audit and Accountability Act 2014 and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>2ND JUNE 2024</u></p>	<p>(a) Insert date of placing of the notice on your website.</p>
<p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, records, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2024 these documents will be available for inspection on application to:</p> <p>(i) <u>PETER ALLAN</u> <u>PARISH CLERK RFO</u> <u>TEL 07792 905347</u></p> <p>commencing on (c) <u>4TH JUNE 2024</u></p> <p>and ending on (d) <u>15TH JULY 2024</u></p>	<p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2024.</p>
<p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (a). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office (Code of Audit Practice). Your review is being carried out by:</p> <p>Mazars LLP, The Corner, Back Chambers, 26 Winsley Street, Newcastle upon Tyne, NE1 1DF</p> <p>Email: localaudit@mazars.com</p>	
<p>5. This announcement is made by (e) <u>PETER ALLAN - PARISH CLERK RFO</u></p>	<p>(e) Insert name and position of person placing the notice.</p>

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Exercise of public rights – calendar guide 2024

3 June is the **earliest** date you can start the inspection period to include the first 10 working days of July (the inspection period would end on 12 July). The Date of Announcement can be either Friday 31 May or Sunday 2 June.

June 2024						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

The inspection period **MUST** include the first 10 working days of July – highlighted in **blue**.

1 July is the **latest** date you can start the inspection period (the inspection period would end on the 9 August). The Date of Announcement can be either Friday 28 June or Sunday 30 June.

July 2024						
Mo	Tu	We	Th	Fr	Sa	Su
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

The inspection period end date can be no later than **9 August**.

August 2024						
Mo	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
5	6	7	8		10	11