

SDH Accountancy & Audit Services

Principal Sue Hackett

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Date 5 January 2024

Dear Jane,

RE: ADDERLEY PC INTERNAL AUDIT 23/24 – INTERIM REPORT

I trust you and the council are well, I have started the audit and completed the following audit objectives which will support the Annual Internal Audit Report within the 23/24 AGAR. Although additional work has been undertaken I am unable to complete more objectives at this stage.

C. Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	The Council's risk management policy was last reviewed and adopted in May 2023; together with a suite of policies and procedures which included Standing Orders (2022 version) and Financial Regulations (2019 version). Council assets are insured and inspected by councillors regularly. Evidence was found in the minutes of the Council responding to maintenance and repairs highlighted in the annual playground ROSPA report which was considered at its Aug'23 meeting.	Yes
D. The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored by the Council; and reserves were appropriate.	There is adequate minuted evidence that the Clerk/RFO regularly presents a quarterly budget monitoring progress report to Council, together with bank reconciliations and bank statements as per adopted Financial Regulations. Budget Setting 2024/25 – The Clerk/RFO presented a Draft Budget at the Council's December'23 meeting. The Precept is to be agreed at the Council's January meeting. Bank balances as at 30/10/23 were £14,033, this was considered appropriate given ring fenced reserves.	Yes

I Periodic Bank Reconciliations were properly carried out during the year	Evidence was sighted in minutes of regular bank reconciliations being carried out and presented to Council. Quarterly bank reconciliations are checked by councillors to bank statements and accounts. (Q1 and 2.) This check is recorded within the minutes of the Council and evidenced on bank statements.	Yes
K The Council appropriately certified itself as exempt from a limited assurance review by external audit in 2022/23, it met the exemption criteria and correctly declared itself exempt.	Confirmed the Council appropriately certified as exempt on 24/5/23. The appropriate exemption notice was present on the website and agreed with the annual accounts. (examined 5/1/24)	Yes
L. Council publishes information on a website/webpage up to date at the time of the internal audit, in accordance with the relevant legislation.	The Council's website was found to be up to date and met relevant requirements. Minutes & Agendas were up to date. Governance documentation such as relevant policies and procedures were present. Council membership and contact details were present. (The website was examined 5/1/24.)	Yes
M During 2023/24 Council correctly provided the proper opportunity for the exercise of public rights in accordance with Accounts and Audit Regulations with regard to the 22/23 Accounts.	The appropriate Notice for the Exercise of Public Rights was issued on 5/6/23 and found on the Council's website. The period of examination (12/6-21/7/23) met that required by Accounts and Audit Regulations.	Yes
N. The Council has complied with the publication requirements for the 2022/23 AGAR.	All relevant documentation was found on the Council's website at the time of the audit. Examples: AGAR; Internal Audit Report; Explanation of Variances; Fixed Asset Register, Year End Bank Reconciliation.	Yes
O. The Council met its responsibilities as a trustee of a Trust Fund.	The Clerk confirmed that the Council is not a trustee of a Trust Fund.	N/A

Please feel free to share this interim report with the Council, as the audit progresses the report will be expanded upon and all control objectives completed.

Best Wishes

Sue Hackett