Annual Internal Audit Report 2023/24

WEST WALTON PARISH COUNCIL

https://westwaltonparishcouncil.gov.uk/

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.			✓ NO P. CASH
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).*	✓		

	Yes	No	Not applicable
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: 01/05/2024

Name of person who carried out the internal audit: GILLIAN G. BARNES

Signature of person who carried out the internal audit

Date: 01/05/2024

***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 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

WEST WALTON 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	Agreed No*		'Yes' means that this authority
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:

14/05/2024

and recorded as minute reference:

91/24.3

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

Chair

Clerk

https://westwaltonparishcouncil.gov.uk/

Section 2 – Accounting Statements 2023/24 for

WEST WALTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	168,141	65,885	*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	21,480	21,480	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	36,338	19,085	*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	5,819	5,937	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	154,255	52,149	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	65,885	48,364	*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	65,885	48,364	*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 B16 09-07-24	NR - ~~456,590~~ 458,251	460,815	*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

Date 14/05/2024

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

14/05/2024

as recorded in minute reference:

91/24-4

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

West Walton Parish Council AGAR Year ending 31st March 2024.

Except for matters raised by External Auditor for year ending 31st March 2023 – Section 2 Box 9 amendments required for the Asset Register comparatives for year ending 31st March 2024 have been re-stated. Approved by Parish Council on 9th July 2024.

Explanation of variances – pro forma

Name of smaller authority: West Walton Parish Council
County area (local councils and: Norfolk
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

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);
• New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	158,141	55,885				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	21,480	21,480	0	0.00%	NO		
3 Total Other Receipts	36,338	19,085	-17,253	47.48%	YES		See attached sheets
4 Staff Costs	5,819	5,937	118	2.03%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	154,255	52,149	-102,106	66.19%	YES		See attached sheets
7 Balances Carried Forward	55,885	49,304					
8 Total Cash and Short Term Investments	55,885	49,304					
9 Total Fixed Assets plus Other Long Term Investments and	456,590	460,815	4,225	0.93%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

West Walton Parish Council - explannation of variances as at 31st March 2024						
		Receipts (23-24)	Payments (23-24)	Receipts (22-23	Payments (22-23)	
		Actual	Actual	Actual	Actual	
Admin	Variances					Narrative
Annual Subscription	508.48		1,083.48		575.00	Receipt of invoices crossed over financial year ends - NALC, NPFA, SLCC, Scribe, CAN
Audit Fees	125.00		490.00		365.00	PKF Charged more for 2022/23 audit than 2021/22
Hall Hire	86.50		461.50		375.00	More meetings in 2023/24
Clerical Expenses	493.30		1,172.39		679.09	Includes subs for mapping £96, Payroll fees for 3 years £300, Data Controller fee £35)
Special Achievement Award	41.63		84.88		43.25	More recipients in 23-24 than 22-23
Insurance Premium	-15.12		767.66		782.78	Insurers reduced premium
New Councillor Training	30.00		30.00			Councillor training in 23/23, none in 22-23
Domain Name registration	112.00		112.00			Move to .gov.uk website
Land Registry Fees	105.00		105.00			Disbursement in respect of Village Hall boundary rectification
Land Registry copies	8.00		8.00			Disbursement for copies of land registry documents Village Hall
SUB TOTAL	1,494.79		**4,314.91**		**2,820.12**	
Allotments						
Allotment Drainage Rates	14.87		262.75		247.88	Increase to charge
SUB TOTAL	14.87		**262.75**		**247.88**	
Cemetery						
Water Rates	22.16		68.24		46.08	Increase to charge
Cemetery Bin emptying	36.10		744.30		708.20	Increase to charge
Cemetery misc	-450.97		107.03		558.00	less expenses for maintenance
SUB TOTAL	-392.71		**919.57**		**1,312.28**	
Donations						
Donations	-252.86		50.00		302.86	Included collection for Air Ambulance 22-23
SUB TOTAL	-252.86		**50.00**		**302.86**	
Election/Casual Vacancy E						
Election - 4 year term	1,898.21		1,898.21			No election in 22-23
Election - Casual Vacancy	3,218.59		3,218.59			Second election called for a Casual Vacancy in 23/24
SUB TOTAL	5,116.80		**5,116.80**			
Grants						
Newsletter Grant	0.00		500.00		500.00	Same for each year
Coronation Celebration	539.67		539.67			Coronation in 2023
	0.00					
SUB TOTAL	539.67		**1,039.67**		**500.00**	
Grounds Maintenance						
Jubilee Path cutting	-1,190.00		2,350.00		3,540.00	Less cuts carried out
Churchyard maintenance	-383.00		2,000.00		2,383.00	Less tree maintenance done in 2023-24 than 2022-23
Cemetery Maintenance	-1,800.00				1,800.00	Less maintenance to trees in 23-24

Grass Cutting all areas	-331.20		3,643.20		3,974.40	Increase to charge
SUB TOTAL	-3,704.20		**7,993.20**		**11,697.40**	
Income						
Bank Interest	243.12	296.83		53.71		Increase in bank interest rates
Allotment Rent	-1,547.01	14,001.42		15,548.43		Tenants payments crossed over year ends
Cemetery Fees	360.00	1,445.00		1,085.00		Fewer plots and interments
Precept	0.00	21,480.00		21,480.00		No change
Playing Field RoW	0.00	75.00		75.00		No change
VAT Refund	-3,023.64			3,023.64		VAT refund for 2021/22, VAT Refund for 2022-23 claimed later and paid in April 2024
Jubilee Grant KLWNBC	-200.00			200.00		No Jubilee in 2023/24
Parish Partnership Scheme	-10,000.00			10,000.00		Funding for a car park in 2022/23
CIL	-2,501.24	3,266.12		5,767.36		Dependent upon KLWNBC and development in parish
Jubilee Fete Charity Collectio	-252.86			252.86		Collection for Air Ambulance at Jubilee Fete
Farmer's Market income	-10.00			10.00		No Farmer's Markets in 2023/24
Contribution	-421.00			421.00		Contribution received for a bench
Annual Lease storeroom, pat	1.00	1.00				Lease agreement started in 2023/24
SUB TOTAL	-17,351.63	**40,565.37**		**57,917.00**		
Parish Partnership Scheme						
Trod -River Rd/Church End	5,650.00		5,650.00			Parish Contribution for a trod
SUB TOTAL	5,650.00		**5,650.00**			
Platinum Jubilee						
Village Fete	-947.65				947.65	No Jubilee fete in 2023/24
SUB TOTAL	-947.65				**947.65**	
Playing Field & Equipment						
New Equipment	-804.29		66.54		870.83	No new equipment purchased, only signage in 2023/24
Annual Inspection	12.00		132.00		120.00	Increase to charge
Play Park Repairs	-16.12		219.44		235.56	Repairs cost slightly less in 2023/24
Playing Field Gate Opening	-21.50		773.50		795.00	Less days opened in 2023/24
Playing Field Group Hall Hire	-124.90				124.90	No Playing Field group in 2023/24
Licence MHS	9,884.00		10,879.00		995.00	Unexpected legal action had to be undertaken by Parish Council
Playing Field Car Park surfac	-48,250.00				48,250.00	New car park 2022/23
CA16	197.50		197.50			CA16 Form fee
Maintenance & Equipment	1,520.47		1,520.47			Purchase of power tools for shrub, hedge and tree maintenance at playing field
Councillor Expenses	37.11		37.11			Small reimbursement of expenses
Fete 2024	280.00		280.00			Advance payment for toilet hire for Village Fete in 2024/25
SUB TOTAL	-37,285.73		**14,105.56**		**51,391.29**	
Public Lighting						
Energy	3,926.83		5,155.63		1,228.80	Energy cost rise in prices
Streetlight maintenance	-237.48		237.48		474.96	Manintenance company terminated contract
SUB TOTAL	3,689.35		**5,393.11**		**1,703.76**	

Schoolhouse Project						
Fees	-1,123.50				1,123.50	Professional fees for re build
Schoolhouse Contractors wo	-50,900.00				50,900.00	Demolition and building of storage room, patio and garden
Ramp Railings	-349.84				349.84	Access ramp railings
Insurance for Store room	-95.50				95.50	Insured in 22/23, Leased in 23/24 and VHC responsible for buildings insurance
Fencing	-793.25				793.25	Additional fencing for garden
SUB TOTAL	-53,262.09				**53,262.09**	
Staff						
Clerk's wages	70.33		5,335.73		5,265.40	Dependent upon how weeks fall at year end
PAYE	47.60		601.60		554.00	Dependent upon how weeks fall at year end
SUB TOTAL	117.93		**5,937.33**		**5,819.40**	
Street scene maintenance						
Bus shelter cleaning					75.00	Shelters not cleaned in 2023/24
Dog waste bin emptying					1,521.00	Invoice for 2023/24 not received until April 2024
Litter bin emptying	121.42		1,092.40		970.98	More litter bins installed
Defibrillators	-469.43		124.95		594.38	New batteries in 22/23, only pad replacements in 23/24
Litter picking	-78.39		73.44		151.83	Purchase of extra litter pick gear
Street furniture	-2,113.24		1,399.62		3,512.86	Less bins bought in 23/24 than 22/23
SUB TOTAL	-4,135.64		**2,690.41**		**6,826.05**	
NET TOTAL		**40,565.37**	**53,473.31**	**57,917.00**	**136,830.78**	
V.A.T.			4,612.47		23,243.84	Note VAT reclaimed March 2024 for 2022/23, received in April 2024
GROSS TOTAL		**40,565.37**	**58,085.78**	**57,917.00**	**160,074.62**	