

3 Church Lane
Grimsby
DN36 5PR
20 May 2024

Councillor Spivey
Chairman - Tealby Parish Council

Dear Sir,

Re: Internal Audit 2023-24

I would like to thank the Council for inviting me to conduct its Internal Audit for the financial year 2023-2024.

The audit follows the Best Practice Guidance for Internal Audits as outlined in the Joint Panel on Accountability and Governance (JPAG) published by the National Association of Local Councils (NALC).

I would like to thank the Clerk for his assistance in providing documentation and responding promptly to queries. The financial record keeping was well presented, detailed and accurate, and the website up-to-date with governance documentation, which very much assisted the process.

Yours faithfully,

Tanya Kuzemczak

Internal Audit 2023-2024

Council Information	
Parish Council	Tealby Parish Council
Website	tealby.parish.lincolnshire.gov.uk
Chair	Cllr Stephen Spivey
Clerk/RFO	Tony Shaw
Clerk's Email	tealbypc@gmail.com

Key Documents		
	Y/N	Notes
Standing Orders	Y	Reviewed 8 th May 2023 – on website
Financial Regulations	Y	Reviewed 8 th May 2023 – on website
Code of Conduct	Y	LGA Code of Conduct
Complaints Procedure	N	LALC Model Policy adopted May 24 – therefore resolved
Publication Scheme	Y	On website
Data Protection	N	Adopted May 24 – therefore resolved
Risk Management	N	To be adopted July 2024 – therefore resolved
Committee Terms of Reference	N	Personnel Committee June 2023 – terms of ref to be handed
Contact Details Online	Y	Clerk contact details on the website

Transparency		
	Y/N	Notes
Agendas published (with 3 clear days' notice)	Y	
Minutes published (within 1 month)	Y	
Asset Register published (by 1 Jul)	Y	
Internal Audit Report published (by 1 Jul)	Y	
Annual Governance Statement published (by 1 Jul)	Y	
End of Year Accounts published (by 1 Jul)	Y	No separate document published but summary income and expenditure information contained with AGAR
Explanation of Variances Published (by 1 Jul)	N	
Bank Reconciliation published (by 1 Jul)	Y	

Certificate of Exemption published (by 1 Jul)	Y	
Past 5 Years Annual Returns published online	N	2019-2020 missing from website
External Audit Report published (by 30 Sept)	N/A	Council completed Certificate of Exemption

Accounts and Banking		
	Y/N	Notes
Accounts accurate and balance	Y	
VAT recorded	Y	
VAT reclaimed	Y	21-22 and 22-23 reclaim received in August 2023
S137 recorded	Y	
All payments approved	Y	Schedule of Payments approved by Council at each meeting
Payments in accordance with Financial Regulations	Y	
Bank Reconciliations produced and variances explained	Y	Bank recons in meeting papers
Internal Controls in place	Y	
Bank Mandate up to date	Y	

Budgeting		
	Y/N	Notes
Annual Budget prepared	Y	Evidenced in Workbook. Recommend publishing on the website.
Precept approved by Full Council	Y	Jan 23
Precept received matches prior year's submission form	Y	
Earmarked Reserves reviewed	Y	Evidenced in Workbook
Regular budget monitoring	Y	Evidenced in workbook

Petty Cash		
	Y/N	Notes
Cashbook maintained	N/A	No petty cash
Petty Cash spending authorised	N/A	No petty cash
Petty Cash VAT receipts obtained	N/A	No petty cash
Petty Cash reported to Council	N/A	No petty cash
Petty Cash Float reconciled regularly	N/A	No petty cash

Cash stored securely	N/A	No petty cash
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Risk Management

	Y/N	Notes
Appropriate levels of insurance are in place	Y	
Risk Management reviewed annually	N	On agenda July 2024
Assets inspected for Health & Safety risks e.g. play equipment, defibrillators	Y	Rospa completed. Street furniture inspected periodically.
Finances reported in line with Financial Regulations	Y	
Any Issues highlighted in the Minutes	N	

Burial Ground

	Y/N	Notes
Formal Burial Register maintained and up-to-date	Y	
Fees charged at the correct rate	Y	
Burial/Cremation certificated retained.	Y	

Miscellaneous

	Y/N	Notes
General Power of Competence adopted and correctly renewed	N/A	Not eligible
Council paperwork stored securely	Y	No council office. Paperwork is securely locked away at Clerk's home.
Council electronic information stored securely and backed up regularly	Y	Laptop is password protected and backed up regularly

Proper Practice

	Y/N	Notes
Agendas correctly presented	Y	
Minutes correctly written, approved and signed	Y	
Co-option according to policy	N/A	No specific policy.
Declaration of Office signed and retained (Councillor and Chair)	Y	
Members' Register of Interests published online	Y	Link to WLDC website

Council operating within legal powers	Y	
Delegation to Officers or Committees documented	Y	Where delegation is resolved in meetings, it is correctly minuted. No separate scheme of delegation.

2023-24 Annual Return (AGAR)		
	Y/N	Notes
Previous year figures correctly stated		Not yet completed
Previous year-end balance brought forward correctly		Not yet completed
Precept correct as per bank statements	Y	£16,350 – workbook £100 – Council Tax Grant Bank statement £16,450 – 3 April 2023 £16,450 – minutes Jan 2023
Cash balance matches bank statement on 31 Mar	Y	Unity T1 £1729.76 Unity Play Pary £3833.30 Unity Reserves £29,581.68 All match accounts workbook
Accounts balance matches Cash balance		Not yet completed
Variiances explained		Not yet completed
Notice of Public Rights published	Y	For 2022-23. Notice of Rights for 2023-24 not yet due.
Bank Reconciliation completed		Not yet completed
Asset Register equates to prior year value adjusted for additions and disposals	Y	

Transaction Spot Checks		
	1	2
Item Type	VAT	Non-VAT
Accounts Description	Defrib Maintenance	Expenses for November & December
Invoice Date	4 January 2024	31 December 2023
Invoice Amount	£100.00	£61.90
Minutes Reference	06:01/24 b)	06:01/24 b)
Minutes Amount	£100.00	£61.90
Bank Statement Date	19 January 2024	21 January 2024
Bank Statement Amount	£100.00 – 23 January 2024	£61.90 – 22 January 2024
Timely Payment	Yes	Yes
VAT Recorded	Yes (16.67)	Not Applicable
Notes	WLDC Invoice filed electronically	A Shaw Paperwork filed electronically Work from home allowance for November £ 26.00 Work from home allowance for December £ 26.00 Mileage on 26 Nov for grave marking (22 miles @ 0.45 ppm) £ 9.90 Total £ 61.90

Transaction Spot Checks		
	3	4
Item Type	Direct Debit	Payroll
Accounts Description	PAYE	Salary for May and June
Invoice Date		
Invoice Amount	£168.48	£505.00
Minutes Reference	06:03/24 b)	12 July 23 - 6 b)
Minutes Amount	£168.48	Redacted
Bank Statement Date	09 February 2024	17 July 2023
Bank Statement Amount	£168.48	£505.00 – 17 th July 2023
Timely Payment	Automatic Payment	Yes
VAT Recorded	Not Applicable	Not Applicable
Notes	No invoice	Payslips for May and June total £572.70 Overpayment of £132.40 Total payment = £440.30 (£64.70) Clerk advises adjustment will be made.

