

This report has been prepared for the sole use of.

### Foston & TLC Parish Council

<p>Review of minutes</p>	<p>Review Activity &amp; decisions Minutes Show clear decisions with the use Resolved / To Discuss / To Note &amp; Action Annual Parish Council Meeting (APCM) - Separate Meeting Annual Parish Meeting (APM) - Separate Meeting</p>
<p>A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year.</p>	<p>Accounts are recorded on a spreadsheet which is appropriate to the size of the Council. General Power of Competence (GPC) - Held</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p><b>Financial Regulations</b> properly tailored to council - yes need updating There are adequate controls over the receipt and payment of invoices. I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for. Payments &amp; inv reference clearly shown in minutes, most of time - April 24 min didn't show payment list just noted payment approval</p>
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>An insurance policy covers the relevant risks. Fidelity £25k appropriate An internal control ched stated in minutes, every meeting All electronic documentation is backed up to Microsoft cloud.</p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>The Parish Council approved a budget at its meeting on den 23 , budget should be placed in the appendix to show what was approved. The Parish Council set a precept of £2780 at its meeting Dec 23, precept value is in the minutes The Council reviews payments; progress is monitored by reporting bank balances &amp; cashbook balances each meeting, this is all clear in the minutes. <b>Reserves £7533.70, Gen Res £4906.19, over 12 months, council advised ring fence a futher £1500 possibly Defib</b></p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>I confirmed that the precept of £2780 was credited to the Council's bank account. Allotment money was received &amp; banked vat received</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>Not Held</p>
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p><b>The council need to review the salary annually, in my opinion it loo low compared to the pay scale</b> The only member of staff (the Clerk) has a contract of employment, which is signed by both employer and employee. Pay roll run inhouse</p>
<p>H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority</p>	<p>The Council maintains a suitable asset register I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.</p>
<p>I. Periodic bank account</p>	<p>Regular bank reconciliations are presented to the Council and recorded in minutes I reviewed the year-end bank reconciliation see Calcs Sheet</p>

<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>		<p>The Council maintains its accounts on the correct basis, namely  receipts and payments  I reviewed the AGAR accounting statement  Part 2</p>
<p>K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt. <i>2022/ 2023 Year</i></p>		<p><i>The Parish Council intends to certify itself as exempt from a limited assurance review (as it did last year) when it approves its AGAR in 2024.</i> I confirm that the Council meets the criteria. The authority was in existence on 1st April 2020 Gross annual income or gross annual expenditure does not exceed £25,000 Has not: • issued a public interest report in respect of the authority</p>
<p>L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with any relevant transparency code requirements</p>	<p>No</p>	<p>The website is clear, but of poor quality and untidy The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2021 2022 2023 Minutes from 2015 are on the web</p>
<p>M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.</p>	<p>NO</p>	<p>Public rights for 2022/23 were properly exercised. Notice seen Notice on Web</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>NO</p>	<p>Agar is not Published on the Web</p>
<p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>n/a</p>	<p>The Council does not act as a trustee .</p>

	Banks Accounts		o/b		c/b		Opening Balance Check		Closing Balance Check	
1 Balances Brought Forward	12,493.00	12,492.60	0.40	9,795.55	9,732.84	62.71	12,502.60	C/B Bank Statement	12,439.89	*
2 Precept or Rates and Levies	2,780.00	2,780.00	0.00	2,707.05	2,707.05	0.00	12,492.60	O/B Bank Statement	12,439.89	*
3 Total Other Receipts	398.00	356.42	-0.42				10.00	O/B Cashbook	0.00	
4 Staff Costs	1,915.00	1,912.88	0.12	12,502.60	12,439.89	62.71	10.00	* unpres payments at Y/E		*
5 Loan Interest/Capital Repayment	0.00	0.00	0.00				0.00	* unpres receipts at Y/E		*
6 All Other Payments	1,276.00	1,276.25	-0.25				0.00	should be Zero		
7 Balances Carried Forward	12,440.00	12,439.89	0.11					should be Zero		
8 Total Cash and Short Term Investments	12,440.00	12,439.89	0.11	12,492.60	12,439.89	62.71	3,136.42	Receipts Check	3,189.13	*
Asset Value	5,255.00	5,253.00	0.00	3,136.42	3,189.13	52.71	2,780.00	Total Receipts in Yr	1912.88	*
								Less Precep		*
								Total Other Receipts		*
				12,495.89			356.42	Paye in Yr		*
				12,439.89				Total Staff cost	1,912.88	*
				0.00				Other Exp on CB	1,276.25	*

