

# Upton Bishop Parish Council

## Explanation of 'No'/'Not covered' Assertions on AGAR Annual Internal Audit Report 2023/24

Internal Control Objective	Response	Explanation
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	No	The council did not have an RFO during 2023/24. The stand in clerk maintained the cash book, however regular budget monitoring against budget heads was not carried out or minuted. The reserves policy was approved, however the workings used to set levels were not minuted. The council appointed a new clerk/RFO on 2 <sup>nd</sup> April 2024 and regular finance reports which include budget monitoring will be undertaken at least quarterly. Finance reports and budget monitoring will be included in minutes.
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.	Not covered.	Not applicable, the council does not operate a petty cash account.
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.	Not covered.	The council did not employ staff during 2023/24. The interim clerk role was carried out in a voluntary capacity by the Chairman as agreed by the council and meetings were supported by a cover clerk arranged through the local branch of NALC. A new clerk/RFO was appointed 2 <sup>nd</sup> April 2024.
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")	Not covered.	Not applicable.

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L. The Authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with legislation	No	The Annual Governance Statement was changed on 08/06/23 and the Accounting Statements were changed on 19/10/23. As a result, the accounting statement approved at the council meeting on the 15/05/2023 is not the one currently on the website. Further to a review of transaction data over the past few years some corrections were made which resulted in amendments to the AGAR. The earlier AGAR should have been retained on the website.
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR page 1 Guidance notes.)	No	The Accounting statement approved on 15/05/2023 is not the one currently on the website (see above.) The earlier AGAR should have been retained on the website with any updates shown separately with explanation in a later version.