

Annual Internal Audit Report 2023/24

Stoke Mandeville Parish Council

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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.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
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.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic bank account reconciliations were properly carried out during the year.	Yes		
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.	Yes		
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. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			N/A
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.			N/A
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 <i>(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).</i>	Yes		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	Yes		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

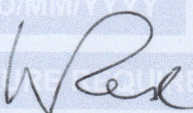
Date(s) internal audit undertaken

20/04/2023 22/03/2024

Name of person who carried out the internal audit

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit



Date

03/05/2024

*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).



Tony Skeggs
Parish Clerk
Stoke Mandeville Parish Council
The Community Centre
Eskdale Road
Stoke Mandeville
HP22 5UJ

3rd May 2024

Dear Tony,

Internal Audit Cover Letter

An audit was carried out by Kevin Rose on Friday 22 March 2024. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Councils website. Subsequent to the 31st March further audit testing was carried out to complete the audit work for the year.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 206 items. A total of 137 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. 69 additional items on the standard checklist were also checked and confirmed as being 'Not Applicable' to your Council. All items on the checklists were tested during the year.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council.

- Petty cash (Box F)
- Exemption from External Audit (Box K)
- the Transparency Code (for Smaller Authorities) (Box L)
- Trust Funds (Box O)

Areas subject to audit were;

- the Accounting system and records (Box A)
- the Payment system (Box B)
- Risk and insurance (Box C)
- Budget and precept setting and monitoring (Box D)
- Income billing, collection and VAT (Box E)
- Payroll(Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)
- the Exercise of Public Rights (Box M)
- the Publication of the Annual Governance and Accountability Return (Box N)
- Trust Funds (Box O)

Of the 137 items tested a Positive response was obtained in respect of 129 tests. There were 8 Negative responses identified and 13 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

Summary of tests undertaken this audit

Positive response	129
Negative response	8
Not Applicable to your Council	69
Total tests carried out	<u>206</u>
Tests not carried out	Nil

I am pleased to advise that no 'Non-Compliances' were identified at this stage that would give rise to a negative response on the statutory Annual Internal Audit Report.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,



Kevin Rose ACMA
Director

The Clerk
Stoke Mandeville Parish Council
The Community Centre
Eskdale Road
Stoke Mandeville
Aylesbury
Buckinghamshire
HP22 5UJ

03-May-24

Explanation of "Not Covered" responses

Further to our Internal Audit of your Council for the financial year 2023/24, I am pleased to submit the signed Internal Report for your Annual Return. We have completed our work and can confirm that we have not given a Negative response for any of the Internal Control Objectives.

You will note that we have given 'Not Covered' responses in respect of Control Objectives F, K, and L and we are required to explain why we have done this.

- *The reason for the Not Covered response for Objective F is that we understand that your Council does not maintain a Petty Cash.*
- *The reason for the "Not Covered" response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from limited assurance review for the 2022/23 financial year.*
- *At present no specific guidance has been provided to Internal Auditors to set out what the 'relevant legislation' is in respect of Control Objective L. We have tested against the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) and 2015/494 The Smaller Authorities (Transparency Requirements), neither of which apply to your Council. The publication requirements of Statutory Instrument (2015/234) The Accounts and Audit Regulations are covered in our responses to Internal Control Objectives M and N. The Council should note that we have not considered any additional publication requirements that may apply, for example those set out in the ICO Model Publication Scheme for Parish Councils.*

The External Auditor may query why we have responded 'Not Covered' and, if so, you should provide them with a copy of this letter.

Yours sincerely,



Kevin Rose ACMA
Director

BACKGROUND INFORMATION ON CONSECRATED LAND AGAINST NON-CONSECRATED LAND

PARISH COUNCIL MEETING 18th JUNE 2024

When HS2 come to inter the remains that have been removed from the original St Mary's church site just off the Risborough Road they are required to inter them into land that has been consecrated.

I have contacted the Oxford Diocese to get an understanding of what is involved and have yet to hear back.

The purpose of this report is for the Parish Council to consider if it wishes the whole site to be consecrated or whether to leave an area un-consecrated.

The definition of consecrated land is:

Ground that has been made or declared sacred or holy and is therefore suitable for Christian burial.

Whereas un-consecrated is:

Un-consecrated things have not been dedicated or imbued with holiness.

In cemeteries 'consecrated ground' means consecrated according to the rites of the established church. Here it would be the Church of England. The 'un-consecrated' ground is for all other denominations and persuasions. A religious believer might object to a deceased relative's burial in an un-consecrated cemetery.

There could be several reasons why someone is buried in un-consecrated ground, depending on when the burial took place. The first and most common, is suicide. The second, if the person was non-conformist, or had otherwise expressed a wish not to be buried in consecrated ground.

As the burial ground will not have any association with the Church and with the increasing number of non-religious people it might be prudent to have a larger portion of the burial ground as un-consecrated. This will allow burials of those with other faiths or no faith at all.

STOKE MANDEVILLE VILLAGE COMMUNITY ASSOCIATION MANAGEMENT GROUP

REPORT TO THE PARISH COUNCIL ACTING AS SOLE TRUSTEE

PARISH COUNCIL MEETING 18th JUNE 2024

Since taking over the management of the Association in June 2023, the management group has been responsible for the following:

- Moved to online banking for day-to-day monitoring and making payments.
- Created a Reserves policy.
- Switched gas supplier.
- Installed an electricity smart meter.
- Started the process to appoint independent trustees.
- Held its first Annual General Meeting.
- Reviewed the contracts and salaries of the staff.
- Created SMVCA email addresses.
- Started the process of developing a new website.
- Started the process of implementing an online booking system.
- Changed the way that the heating in the main hall is controlled.
- Agreed to purchase new tables for the main hall.
- Applied for and has received a debit card.
- Developing a strategy to promote the centre.
- Reviewed the hire rates and the level of damage deposits.
- Entered into a new electricity contract.
- Arranged for parts of the centre to be painted over the summer.
- Monthly monitoring of the financial position.
- Worked with Pollyanna Pre-School.

Apart from the above Peter has dealt with the following maintenance issues:

- Repaired main hall floor after a water leak.
- Repaired taps in toilets.
- Put up a noticeboard for Pollyanna.
- Fitted rubber feet to chairs.
- Put up new light pulls in toilets.

LIST OF RECEIPTS AND PAYMENTS FOR PARISH COUNCIL MEETING ON 18 JUNE 2024

RECEIPTS

Date Received	Received from	Reference	Amount Received			Details
			Gross	VAT	Net	
21/05/2024	Dignity Funerals Ltd	plot 262	100.00	-	100.00	Memorial Tablet for E Scutchings
29/05/2024	Buckinghamshire Council	nhb-2024-002	5,384.00	-	5,384.00	Thirteenth NHB Burial Ground Payment
	Mr Paul Adams	refund	110.00	-	110.00	Refund of Overpaid Fee
31/05/2024	Party in the Park Event	donation	985.00	-	985.00	Donations from Stall Holders / The Bull
	Chiltern Railways	donation	275.00	-	275.00	Contribution to Station Approach Garden
03/06/2024	HS2 via Bates Wells	compensation	5,799.13	-	5,799.13	Compensation Payment from HS2 - St Marys
	HS2 via Bates Wells	interest	413.87	-	413.87	Interest Payment from HS2 - St Marys
Total Receipts			13,067.00	-	13,067.00	

PAYMENTS - From Current Account

Direct Debits			Gross	VAT	Net	Transaction Detail
30/05/2024	Onecom Ltd	7082376	58.27	9.71	48.56	Office Phone - 30 April 2024
19/06/2024	Castle Water	10002536161	9.57	-	9.57	Allotments Water 1 May to 31 May 2024
16/06/2024	Drax	1107929361	42.77	7.13	35.64	Street Lighting for May 2024
16/06/2024	Drax	1107929362	484.46	80.74	403.72	Street Lighting for May 2024
19/06/2024	Peoples Pension	may	260.87	-	260.87	Pension Costs May 2024
22/06/2024	HMRC	1520782502	841.14	-	841.14	PAYE & NIC for month 2 (5 June 2024)
			1,697.08	97.58	1,599.50	
Standing Orders						
28/06/2024	R Haines	june	666.67	-	666.67	Grounds Maintenance for June 2024
			666.67	-	666.67	

Online Bank Transfer - Paid 28th May

28/05/2024	Clerk	may	1,916.67	-	1,916.67	Salary for May 2024
28/05/2024	Assistant Clerk	may	790.85	-	790.85	Salary for May 2024
28/05/2024	Assistant Clerk	expenses	7.74	-	7.74	Wooden Stakes for Car Park Signs
28/05/2024	Counting Colours (Mr B Evans)	band	700.00	-	700.00	Performance & Sound Engineering
28/05/2024	Laura Williams	758	300.00	-	300.00	Live Music Party in the Park
28/05/2024	Joseph Morris	26	450.00	-	450.00	Live Music Party in the Park
28/05/2024	Sally Renshaw-Hubbard	301	350.00	-	350.00	Balloon Modelling at Party in the Park
28/05/2024	Mr Paul Adams	24003	225.00	-	225.00	Live Music Party in the Park
28/05/2024	CDS	74928	1,350.00	225.00	1,125.00	Topographical Survey
			6,090.26	225.00	5,865.26	

Online Bank Transfer - Paid 7th June

07/06/2024	Finding Fitness Ltd	1	6,900.00	1,150.00	5,750.00	Monkey Challenge Climbing Wall
07/06/2024	Night Watch Security Ltd	1355	520.00	86.67	433.33	Supply of Overnight Security - Three Nights
07/06/2024	Night Watch Security Ltd	1356	250.80	41.80	209.00	Supply of Traffic Marshals on 26th May
07/06/2024	Tulu Toilet Hire	41173	132.85	22.14	110.71	Portable Toilet for Playing Field - May
07/06/2024	Ellevate Entertainment Ltd	pdd66242	756.00	126.00	630.00	Balance for D-Day 80th Anniversary Trio
07/06/2024	DJ Dan Blaze	3895	400.00	-	400.00	Balance D-Day 80th Anniversary compere
07/06/2024	The Cloudy Group	3904	7.06	1.18	5.88	NPSG Email address
07/06/2024	CDS	74976	2,860.80	476.80	2,384.00	Landscape, Design & Engineering Work
07/06/2024	Buckinghamshire Council	2205077598	2,105.62	-	2,105.62	Supply of Two Village Gates (50% of cost)
07/06/2024	SMVCA	02-2024	700.00	-	700.00	Hire of the Community Centre on 26th May
07/06/2024	Jamie Felton	7624	200.00	-	200.00	D-Day 80th Anniversary Singer
			14,833.13	1,904.59	12,928.54	

From Clerks Debit Card Account

22/05/2024	Commemorative Coin Company	6874	359.60	-	359.60	40 D-Day Landings Gold Coins
06/06/2024	Well Nice Food Company	food	58.00	-	58.00	Fish & Chips for the Entertainers on D-Day
			417.60	-	417.60	

Total Payments **23,704.74** **2,227.17** **21,477.57**

This list of payments has been checked by the clerk and verified for payment.

RECONCILED BANK BALANCES AS AT 31 MAY 2024

£	70,393.48	Treasurers Account
£	385,438.33	Deposit Account
£	300.00	Debit Card Account
£	85,668.40	NatWest 95 Day Liquidity Account
£	541,800.21	

Signed A. Skeggs (Clerk)

Date 13th June 2024

The above list of payments was approved by the Parish Council at its meeting on 18th June 2024.

Signed _____ (Chair)

This is an electronic signature - a hard copy with a wet signature is available.

Date 18th June 2024

Parish Council Meeting – 18th June 2024

Clerks Report (For Information Only)

Below are updates to the council on issues that are ongoing where no decision or minimal expenditure is required. The purpose of this update is to keep councillors and the public up to date on various issues and to save time at the meeting.

Streetlights / Lighting – No issues.

Community Centre / Playing Field – No issues.

Parking Review –

- The consultation exercise in Carters Ride ended on the 15th May and the response was positive with 105 residents responding. Buckinghamshire Council will now start the exercise of legalising the order, responding to objections and finalising the detailed design for pricing.

Environmental Issues – Calls from Residents

- Bench on Stoke Leys – A resident has contacted her local MP to make a complaint. The Clerk has responded to the MP's questions.
- Eden Close – A resident has reported fly-tipping in the communal parking area. Buckinghamshire Council say it not the land, so the Clerk has suggested the resident contact Fairhive Housing.
- Bowler Road – A resident has reported an overgrown hedge outside no. 32. A letter will be sent to the resident asking for it to be cut back.
- Butt Furlong – A resident has reported an overgrown hedge behind no. 44. A letter will be sent to the resident asking for it to be cut back.

Environmental Issues – No issues.

Allotments –

- A resident on Lower Road has contacted the Parish Council about a rat problem that he believes is coming from the allotments. The Assistant Clerk is investigating the problem.

Burials – No burials planned.

Other -

- Parish Council e-Newsletter – The Spring newsletter was issued at the beginning of April. There are now currently 150 resident subscribers. Sign up is via the Parish Council website.
- Village Gates Photo – The Chair and Clerk will be attending a photo shoot with the Community Board to recognise their part funding of the village gates.
- Burial Ground – Enquiry regarding a plot where the deceased were buried in 1940 and 1945.