



Tibberton Parish Council

Contact details: clerk@tibbertonparishcouncil.gov.uk

Website: <https://tibbertonparishcouncil.gov.uk>

NOTICE OF STRATEGY and FINANCE COMMITTEE MEETING

A meeting of Tibberton Parish Council's Strategy and Finance Committee will be held on Thursday 13th June 2024, @ 6:30pm at Tibberton Village Hall, Vardroe Way, Tibberton WR9 7TG.

The meeting is open to members of the public who will be invited to speak and ask questions during the public forum at agenda item 5.

Summons

Members of Tibberton Parish Council's Strategy and Finance Committee are hereby summoned to attend this meeting at Tibberton Village Hall for the purpose of transacting the business detailed on the following pages.

Signed: *R Hinton-Jones*

Date: 7th June 2024

Rachel Hinton-Jones,
Clerk to the Council & Responsible Finance Officer (RFO) for Tibberton Parish Council

AGENDA

- 1. Chair's welcome.**
- 2. Apologies.** To receive apologies from absent members.
- 3. Declarations of Interest**

Members are reminded that to ensure transparency and retain public confidence in the council's decisions they are required to –

 - Keep their Register of Interests form up to date.
 - Declare any Disclosable Pecuniary Interests (DPI), any Other Registerable Interests (ORI) and any Non-Registerable Interest (NRI) relating to items on the agenda and the nature of those interests.
- 4. To consider written requests from Councillors seeking a dispensation.** Having declared an interest in any agenda item Councillors may only stay in the meeting when that item is discussed if the council permits dispensation to a) stay, or b) stay and speak, or c) stay, speak, and vote. Written requests for the granting of a dispensation must be provided to the clerk in advance of the meeting.

5. **Public Forum.** Members of the public are invited to speak on matters relating to this agenda or for consideration at future meetings.
6. **The minutes** of the committee meeting held on 4th April 2024, were approved at the Annual Council meeting held on 9th May 2024 (**Appendix A** pp4-7)
7. **To discuss and recommend where appropriate:**
 - **SmartWater Update:**
Registrations continue villagers still requiring a kit should send their details to: clerk@tibbertonparishcouncil.gov.uk
 - **Annual Governance and Accountability Return (AGAR):**
The internal audit was undertaken on 19th April 2024, by DKE Audit services. The reports were issued to the Clerk on 9th May 2024.
 - a) The Accounting Statement, for 2023/24 is attached for **approval**, (**Appendix B** p8)
 - b) Internal Auditors assessment for the completion of the AGAR Part 3 – Financial Year 2023-24. (**Appendix C** pp9-13)
 - c) The internal auditors AGAR page completed and signed (**Appendix D** p14)
 - **It has been established that the Council is the Custodian Trustee only of the Parish Hall.**
As way of an update following legal advice received following the response received from the Charity Commission it has been agreed to hold a further meeting of the TCLT, Parish Hall Trustees and the Parish Council to reflect on the advice and to reach agreement on how to proceed.
 - **HMRC Legacy Matter**
Three Counties Payroll are currently working with HMRC concerning the legacy matter to allocate the PAYE funds previously paid by the Parish Council to the correct HMRC account. The Clerk to provide an update on the current position.
8. **Budget for 2024/25.**
 - a) **2023/24 Budget Accruals:**
 - i. All invoices have now been received.
 - c) **2024/25 Budget update to include:**
 - i. Confirmation of funding for Lengthsman from Worcs County Council has now been received.
 - ii. Village Hall Defibrillator ongoing maintenance requirements.
 - iii. Budget Report 2023-24.
 - iv. Budget Report May 2024.
9. **Village Hall update**
 - a) Business Rates 2020 – 1 November 2023- remain outstanding, awaiting response from the WDC Business Rates.
 - b) Consideration of the request from the Village Hall Management Committee to install external collection storage lockers on site following the recent survey results (**Attached item 1**).
 - c) Discussion regarding the criteria to be adopted in determining any request received from the Village Hall Management Committee/Tibberton Community Land Trust for revenue support in the coming year. – Move to next meeting of the Committee

d) Official Opening Saturday 22 June 2024 Parish Council's involvement & Financial contribution

10. **Timetable for the review of the Strategy & Finance Committee Policies in 2024 -25. (Appendix E p15)**
11. **Members to put forward items for future meetings of this committee:**
12. **Date & Time of next meeting: Thursday 25th July 2024 @ 7:00pm.**

**Strategy & Finance Committee members:
Cllr Robbie Hazlehurst (Chair), Cllr Sarah Harfield
Cllr Liz Morton, Cllr Helen Savage.**

TIBBERTON PARISH COUNCIL

MINUTES OF STRATEGY and FINANCE COMMITTEE MEETING

THURSDAY 4TH APRIL 2024 @ 7PM

NEW VILLAGE HALL, VARDROE WAY, WR9 7TG

Committee Members present: Cllr Robbie Hazlehurst, Chair
Cllr Liz Morton
Cllr Helen Savage
Cllr Sarah Harfield

Committee Members absent: None

In attendance: Cllr Margaret Rowley
Rachel Hinton-Jones, Clerk & Responsible Finance Officer (RFO)

1. Chair's welcome.

All were welcomed to the meeting.

2. To receive and note apologies for absence. No members absent.

3. Declarations of interest.

None

4. Written requests for dispensation.

No requests for dispensation had been received.

5. To hear from members of the public. No public members present.

6. To agree the minutes of the previous committee meeting held on 8th February 2024 The minutes of the meeting held 08/02/24 were **AGREED** as a true and accurate record and were signed by the Chair. **(Appendix A p5-7)**

7. To discuss and recommend where appropriate:

A. The SmartWater Project

- I. SmartWater signage has been installed throughout the village, a reminder to villagers yet to register was included in the Spring edition of the Tibby Times. A further opportunity for villagers to register for a SmartWater kit will be available as part of the Community Safety event being held on Monday 22 April from 5pm to 8pm in the Village Hall

8. Annual Governance and Accountability Return (AGAR) – Action Plan to be reviewed for outstanding/in progress items:

- **It has been established that the Council is only the Custodian Trustee of the Parish Hall.** – as way of an update it was reported that following the meeting of interested parties held on 25 March 2024 to discuss the future options for the Parish Hall it was agreed that the trustees of the Parish Hall would meet to discuss either merging the Charity with the Tibberton Community Land Trust (TCLT) or transferring the charities assets to the TCLT.
- Fully establishing control processes and checking their effectiveness, with compliance being assured, evidenced, and reported – **The Clerk confirmed that full compliance is in place with further work being undertaken on the yearend budget and accruals.**
- **Agreed date of the internal audit for 2023-24 with DKE Audit Services is 19th April 2024.** Preparations are on-going to support this date. Room has been booked at the Village Hall for this meeting.
- HMRC Legacy Matter; Three Counties Payroll are currently working with HMRC concerning the legacy matter to allocate the PAYE funds previously paid by the Parish Council to the correct HMRC account. **The Clerk reported that a further reminder had been sent to Liz at Three Counties Payroll for an update regarding the allocation of funds.**

9. Budget for 2023/24 and 2024/25.

- b) 2023/24 Budget predicted outturn including balances to be presented to the next meeting of the Committee. **(Should this be presented to the Annual Meeting of the Council on 9 May??)**
- c) **2023/24 Budget Accruals: It was agreed that the following accruals should be included in the final accounts for 2023/24:**
 - ii. VH Landscaping
 - iii. VH Lighting Upgrade
 - iv. Fencing to Southern Boundary
- c) **2024/25 Budget update:**
 - 13.** Confirmation of funding for Lengthsman from Worcs County Council has not yet been received.
 - 14.** Purchase of Solar VAS Unit- This has been completed.
 - 15.** Purchase of Defibrillator to be located at the Village Hall and its ongoing maintenance requirements. - Match funding agreed of £750. Mike Leci to be contacted regarding maintenance of the new unit. Post Meeting Note: Mike Leci has kindly agreed to service the new Defibrillator.
 - 16.** The new format of Budget reports as proposed by the Chair to be presented to future meetings of the committee and Parish Council was agreed. See **(Appendix B p8)**

10. Village Hall update

- a) Business Rates 2020 – 1 November 2023
 - Business Rates bills to the value of £12.2k has been received from Wychavon DC covering the period 2020 to 31 March 2025. Contact has been made with Wychavon District Council to understand the workings behind these bills, and to request that a revised Business Rates bill be issued. As a result, an amended set of bills have been issued to the Parish Council in the sum of £7.5k for the period up to 31 October 2023. The Chair to contact Wychavon

- DC regarding what further discounts are available for Village Halls in an attempt to reduce this amount further.
- b) Update on the request from the Village Hall Management Committee to install external collection storage lockers on site.
- Survey shows that based on usage elsewhere the anticipated use of the lockers will be between 7am & 8pm
 - Collection and delivery of parcels from the logistics company will take place once a day.
 - Following a discussion, it was agreed to recommend to the Parish Council that a Straw poll of the Village be undertaken. **Note:** The PC decided to carry out a full poll of the village via a leaflet drop to all houses
- c) Update on the progress of the additional capital expenditure items agreed by the Parish Council in relation to the Village Hall
- Security Fencing: It was reported that this work had been completed.
 - Additional lighting works not yet been completed hence the invoice had not been issued.
 - Fire cabinet for Parish Council correspondence and key documents, to be investigated with a recommendation to be made to the next meeting of the Committee prior to any shelving being installed in the secure store.
 - New Village Noticeboard. Chair and Clerk to put forward recommendations to the next meeting of the Committee.
- d) Village Hall Revenue Support: A discussion took place regarding the criteria to be adopted in determining any request received from the Village Hall Management Committee/Tibberton Community Land Trust for revenue support in the coming year. It was agreed that the Chair in consultation with the Clerk should bring forward a set of criteria to be discussed and agreed at the next meeting of the Committee. Criteria to include:
- Full and proper acknowledgement of the Financial support given Tibberton Community Land Trust to consider what funds they have available to support the VH prior to requesting funding from the PC. Note: the current budget includes provision of up to a £5k contribution towards the revenue costs of the VH.
- e) Official Opening Saturday 22 June 2024 Parish Council's involvement & Financial contribution
- Still awaiting a response from Stowford a funding donation.
 - Rooftop Housing is also an important partner who are to be approached via Wychavon DC.
 - The level of the Parish Council's contribution to be considered and confirmed at the next meeting of the Committee.
 - It was noted that the next events group meeting will take place on 16th April 2024.
 - The Clerk to confirm what CIL funds can be used for.

11. Parish Hall update from meeting held on 25 March 2024.

- See note above.

12. Review of the Committee's Terms of Reference - for review at Annual Council Meeting (Appendix C pp 9-10)

- Proposed changes to the Committees and Working Groups to be presented to the Annual meeting of the Council for agreement.

13. Format for the Committee’s Report for the Parish Council’s Annual meeting and the Annual Parish meeting in May 2024.

- To discuss at the Annual review meeting on 23rd April 2024

14. Timetable for the review of the Strategy & Finance Committee Policies in 2024 -25.

(Appendix D p11) To ratify at the Parish Council meeting being held on 11th April 2024, and to formerly agree adoption of:

- Asset Register
- Internal Audit terms of reference
- Internal Controls Statement
- Insurance Policy
- Operational Risk Assessment
- Recording of Meetings Policy 2024

15. Members to put forward items for future meetings of this committee:

Nothing proposed at this time.

16. Date and time of next meeting. 6th June 2024 @ 7:00pm.

This meeting ended at 8:55pm.

Signed as a true record:

Date:

**Strategy & Finance Committee members:
Cllr Robbie Hazlehurst (Chair), Cllr Sarah Harfield
Cllr Liz Morton, Cllr Helen Savage.**

Section 2 – Accounting Statements 2023/24 for

TIBBERTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	67,148	62,903	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	36,509	35,993	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,7156	72,396	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	14,698	4,330	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	13,655	13,492	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	16,108	67,016	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	62,911	86,453	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	62,911	86,453	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	899,397	902,855	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	279,000	273,000	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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

Rachel Hinton-Jones

Date: 16/04/2024

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

13/06/2024

as recorded in minute reference:

S&F 13/06/2024 item 7b(i)

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

Robbie Hazelhurst

DKE AUDIT SERVICES

INTERNAL AUDITOR

Specialist provider to Parish and Town Councils

Tibberton Parish Council

Internal Auditors assessment for the completion of the AGAR Part 3 – Financial Year 2023-24

1. Introduction

I have concluded the Council's annual independent internal audit. I am therefore able to complete the Annual Internal Audit Report (AIAR) 2023-24 which forms part of the Annual Governance and Accountability Return (AGAR).

My internal audit considers the evidence available to assess if the Council has effective systems and control arrangements in place for the areas examined. In examining these arrangements focus has been placed on sample testing compliance with a number of the Council's key governance 'rules', its management of risk, and its financial controls. Consideration is given to the size and scope of activities undertaken by the Council.

The internal audit is undertaken during the financial year in order to review and test the systems and controls operating during that year. The internal audit report details the findings at the time of the internal audit review. For the year-end financial statements, a cursory inspection is carried out to verify there are no significant financial management or control matters that may impact on the AIAR assessments made at the time of the internal audit review. The internal audit should inform, it is not designed to offer assurance over the completion of the AGAR sections 1 & 2, responsibility for the accuracy of these submissions' rests with the Council.

The internal audit is not designed to identify all weaknesses in the Parish Council's systems but, it is a sample examination of systems and of testing those systems and controls. Where weaknesses are identified during the internal audit process, which impact on governance and internal control, recommendations are made.

The responsibility for the prevention and detection of fraud, error and non-compliance with the law or regulations rests with the Council. The internal audit should not be relied upon to disclose all material mis-statements or frauds, errors, or instances of non-compliance, as may exist.

As the Councils appointed internal auditor, I confirm that I am independent of the Council.

2. Summary

In the section below I have recorded my AIAR responses and offered some comments by way of explanation for these. Members need to be mindful that this assessment is of systems and control during 2023/24 to the time of the audit review.

During the internal audit review no significant control issues or non-compliances have been identified; therefore, I can give a positive response to each of the areas covered by the AGAR (internal auditors section), that apply to the Parish Council. One recommendation and some observations have been made for consideration.

3. Internal Audit Assessment

The table below follows the format of the AGAR (AIAR), for each section questions have been answered with supporting evidence provided which has been examined and assessed.

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
Any matters arising from the review of the minutes of Council or specific matters arising from the internal audit review	
<p>It was identified in the 2022-23 internal audit report that there were a number of areas in which the Council had not complied with its Financial Regulations and there was inadequate internal control arrangement through part of that year. At the time of the 2022-23 internal audit visit the Acting Clerk and the Council were introducing revised operating and control practices. It was recommended that; <i>the Council undertake a comprehensive review of its financial control systems, introducing arrangements that ensure there are; effective controls to manage the Councils financial risks and compliance with the Councils Financial Regulations; and, the Council develops polices and associated process appropriate to the Councils size and its activities in support of its governance and administration arrangements.</i></p> <p>This year's internal audit has found the Acting Clerk, and then the current Clerk, have continued to improve operating practices and control systems. This is reflected in the internal audit assessments and comments below.</p>	
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes
<p>Based on the review of the Council minutes and the systems and supporting records, the Council has put in place effective procedures to accurately and promptly record all financial transactions, it has maintained up to date accounting records throughout the year, together with the necessary supporting information. Invoices, payment requests and receipts are recorded on the accounting system (spreadsheet). Order where required, copy invoices, payment requests, or other supporting information for transactions are held on file.</p> <p>The cashbook is well structured, payments are reported to the Council each meeting, and approval is recorded in the minutes.</p>	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved VAT was appropriately accounted for.	Yes
<p>Financial Regulations were reviewed and adopted in May 2023.</p> <p>Based on the sample examination of a number of payments selected from the cashbook, confirmation has been gained that the payments made are supported by invoices, payment requests or other appropriate evidence.</p> <p>Payments have been properly approved by Members and VAT has been appropriately accounted for.</p> <p>Effective management and control over the Council's bank account is present, payments made are verified, scrutinised and formally approved. An on-line payment system operates with effective authorisation processes.</p> <p>Last year's report identified that VAT for that and past years had not been received, the sum due being in excess of £62,000. The sum due from HMRC has been received in the current financial year. The Council has used some of this sum to deliver enhancements and maintenance at the 'new' Village Hall.</p> <p>In addition, there was uncertainty over payments in 2022-23 relating to the 'old' Village Hall and a recommendation was made that the Council formally establishes its position in respect of the 'old' Village Hall and respond appropriately. The Clerk has confirmed the Council has reviewed documents available, contacted relevant bodies and established ownership. The Parish Council has no liability or responsibility for the property.</p>	

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes
<p>The Council has, in February 2023 (reviewed in April 2024), produced and approved an Internal Controls Policy and Statement and Operational Risk Assessment which includes arrangements for the management of risk. The administrative arrangements and the records throughout the year show the Council has considered risk, an example being the investment of funds. Sample testing of a number of internal control arrangements show these are in accordance with the controls stated in the Internal Controls Policy and Statement and there is compliance.</p> <p>The Council has considered its immediate risks, as recorded in its risk log.</p> <p>The Council has an insurance policy that covers the areas expected for a Parish Council and the assets held.</p> <p>IT arrangements have been discussed; the Council have implemented effective IT related control arrangements.</p> <p>A recommendation was made in the previous year internal audit report - <i>the Council has recently introduced risk management arrangements, during 2023-24 the control processes need to be fully established with the effectiveness of those controls, and compliance with them, being assured, evidenced and reported.</i> Sample testing shows this recommendation has been actioned.</p> <p><u>Recommendation 1</u></p> <p>To further develop the Councils risk management arrangements the Council should introduce a Risk Register that identifies all risk areas, scores these, records the mitigating actions and controls, and the way in which compliance is tested and assured. An example of a Risk Register has been provided.</p>	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes
<p>The budget covers all of the Councils activities, income sources and expenditure and is monitored regularly.</p> <p>A budget setting process operates that identifies the funding need based on activities and commitments. The Council could further develop budget setting by linking to defined aims, objectives and outcomes. The precept has been set in accordance with the agreed and approved budget requirement.</p> <p>Regarding reserves, reference and a recommendation was made in previous internal audit report in respect of both policy and the level of reserves held. The Council has adopted a Reserve Policy and agreed its general and earmarked reserves.</p>	
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes
<p>The Council receives limited income beyond the precept, income from all sources has been recorded in the cash book.</p> <p>The Council do not raise fees that attract VAT.</p>	
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Not Covered

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
	(no Petty Cash)
The Council does not operate a petty cash system.	
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
<p>The Council has appointed a payroll contractor to administer its salary related payments.</p> <p>The annual salary payable has been approved by Members, upon appointment of the Parish Clerk. Sample testing showed monthly staff payments are in line with the agreed salary and payments are approved. Relevant payroll deduction and associated payments are made.</p> <p>No allowance is paid to a Member.</p> <p>A number of HMRC salary related matters were detailed in last year's internal audit report. These have not been fully resolved, being currently investigated by the Councils payroll provider.</p>	
H. Asset and investments registers were complete and accurate and properly maintained.	Yes
<p>The Councils Asset Register, in 2022-23, was incomplete and a recommendation was made - <i>the Council reviews its Asset Register and the arrangements operating to ensure the effective management of its assets, including inspections and associated record keeping.</i></p> <p>The Council now has an Asset Register that details its assets and values, assets are insured.</p>	
I. Periodic bank account reconciliations were properly carried out during the year.	Yes
Evidence shows the reconciling of the Council's bank accounts with its accounting records, this has been undertaken regularly. An audit and accountability trail is present.	
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
<p>The accounting statements have been prepared on the correct accounting basis (receipts and payments). The accounting process as reviewed is effective and appropriate; the accounting statements agree to the cash book and are supported by an adequate audit trail from underlying records and explanations.</p> <p>Note – In May 2024 a cursory review was undertaken of the year end accounts and the draft AGAR accounts statement. This did not identify any matters to change the assessments made at the audit visit.</p>	
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
The Council did not certify itself as exempt from a limited assurance review in 2022/23.	
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.	Yes
The Clerk has confirmed that the Council is aware of, and publishes, the information required by legislation. The Council has a Publication Scheme which details the information available and how it	

AGAR (AIAR section) Internal Control Objective, Internal Audit assessment and related comments	Yes /No
can be accessed. Transparency principles are followed. At the time of the audit the expected financial information was available on the Councils website.	
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).	Yes
The Council complied with the required period (30 working days including the first 10 working days of July 2023) for the exercise of public rights for the 2022-23 AGAR.	
N. The authority has complied with the publication requirements for the 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	Yes
The Council complied with the 2022-23 publication requirements.	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Not Applicable
The Council (as a body) does not have trust or charitable responsibilities.	

Other Areas

Internal Control areas and Internal Audit comments
Review of the implementation of recommendations or improvement opportunities from the previous year's Internal and External Audit Reports
<p><u>From last internal audit report (2022-23)</u> The recommendations from the 2022-23 internal audit report have been covered within the report above.</p> <p><u>From last external audit report (2022-23)</u> The External Auditor, in their report, made reference to the completion of Section 1, Assertion 1 and the comments made in the internal auditor's report. It also notes that the Council had confirmed that it has not complied with the governance Assertions in Section 1, Boxes 2 ,3 and 8, but it had provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. The Council also confirmed that it had started to address other weaknesses identified in the internal audit report.</p> <p>Actions have been taken in respect of the comments made by the External Auditor and the Council is aware of the process to be followed for the completion of the 2023-24 AGAR.</p>

The draft version of this report was discussed and agreed by the Parish Clerk.

The internal auditor wishes to acknowledge the support and assistance provided by the Parish Clerk during the internal audit review.

Duncan Edwards

Internal Audit undertaken on 19 April 2024 Duncan Edwards (2023/24 internal audits)

Annual Internal Audit Report 2023/24

Tibberton Parish Council (Worcestershire)

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

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

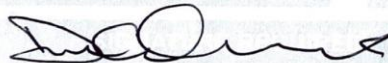
Date(s) internal audit undertaken

19/04/2024

Name of person who carried out the internal audit

Duncan Edwards (DKE Audit Services)

Signature of person who carried out the internal audit



Date

07/05/2024

*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).

TIBBERTON PARISH COUNCIL POLICY REVIEW CALENDAR

	Previous review	Date Reviewed	Next Review
Strategy and Finance Committee, includes HR			
Asset Register	02/08/2023	04/04/2024	04/2025
Complaints Procedure		04/04/2023	04/2025
Disciplinary Policy		02/08/2023	09/2024
Equality and Diversity		02/08/2023	09/2024
Grievance Policy		02/08/2023	09/2024
Health and Safety Policy		02/08/2023	09/2024
Internal Audit terms of reference	02/02/2023	04/04/2024	04/2025
Internal Controls Statement	02/02/2023	04/04/2024	04/2025
Insurance Policy	01/04/2023	04/04/2024	04/2025
Investment Policy		02/08/2023	09/2024
Operational Risk Assessment	02/02/2023	04/04/2024	04/2025
Record Management		12/01/2023	01/2025
Reserves and Balances Policy		02/08/2023	09/2024
Sickness and Absence Policy		02/08/2023	09/2024
Training Policy		tba	tba