

**Internal Auditors Note – Charlton Hayes Parish Council**

**Accounting Statements 2023/24**

The Parish Council was formed in May 2023, however until the 19<sup>th</sup> January 2024, the Parish Council did not have its own bank account. The Local Authority, South Gloucestershire Council, was processing all payments on behalf of the Parish Council up until the 14<sup>th</sup> February 2024. At this point responsibility for payments being processed passed to the Parish Council.

Due to this being the first year of the Parish Council a number of internal control objectives could not be covered or have only partially been completed. Below provides an explanation where no or not covered has been ticked.

**A – No** – The Council was not completing its payments up until February 2024. No income had also been received by the Council. No cashbook is currently in use by the Parish Council nor accounting software.

**C – No** – The Parish Council does not currently have a risk register. The Parish Council's insurance policy does not cover all the Council's assets.

**D – Not Covered** – The Parish Council only received their precept payment in February 2024 and actively began using their bank account. Therefore, there were no budget monitoring reports provided to Councillors nor commentary on any variances. Due to the precept only being received in February 2024, no reserves both earmarked and general have been created.

**E – Not Covered** – The Parish Council has not received any income besides the precept in 2023/24.

**F – Not Covered** – The Parish Council does not have petty cash.

**G – Not Covered** – The Parish Council does not have any permanent staff members. Both the Clerk and Deputy Clerk are Locum.

**H – No** – The Parish Council does hold an asset register, however it does not contain relevant information such as purchase date and price, alongside current value, or insured value.

**I – Not Covered** – No bank reconciliations have been completed in 2023/24. The first bank statement was produced on the 15<sup>th</sup> March 2024.

**J – No** – No accounting records currently in place.

**L – No** – The Parish Council is currently in the process of getting their website up and running and therefore required information is not currently held.

**M – Not Covered** – This is the first year of the Parish Council therefore no AGAR was presented in 2022/23.

**N – Not Covered** - This is the first year of the Parish Council therefore no AGAR was presented in 2022/23.



Kerry Woodey – Senior Audit Officer

29<sup>th</sup> April 2024