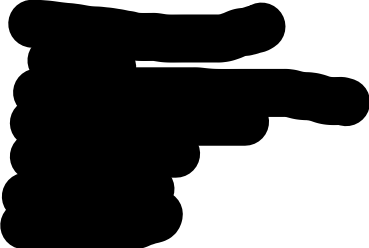


24 June 2024



Dear Adele,

Great Tey Parish Council
Annual Governance and Accountability Return 2023/24

Thank you for providing me with all the relevant Parish Council records including minutes and budgets to undertake the Internal audit and completion of the Annual return required for Local Councils in England.

The accounts were approved by the Parish Council on 14 May 2024.
The details were all recorded on the relevant sections of Annual return and signed ready for submission and publication before the required due date.

Annual return - Section 1 - Annual governance statement 2023/24

In my audit work I have seen that all the parts requiring completion in Section 1 as the Annual governance statement have been completed in the affirmative.

Annual Internal Audit Report 2023/24

The Annual return details remain similar to the last year, including the additional review required for compliance with publication requirements.

In my work I have reviewed the formal minutes, as signed at later meetings. I have also reviewed the cash book and accounting records of the Council with the accounts prepared by the Parish Council for the year to 31 March 2024 with 31 March 2023 as the corresponding year.

I have reviewed the updated Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements dated March 2022 (NALC.gov.uk) and in particular the guidance for internal audit for a smaller authority. I have completed my tests on the finalised and approved accounts after the year end. This process, without being involved during the accounting year, appears appropriate in this Council's case. Having considered the areas to be covered, I have found sufficient assurance that proper practices have been met throughout the year.

The section on Petty Cash has been marked as "Not applicable" as the Parish Council does not hold any cash.

You have confirmed that the required information was published on the website in accordance with the Transparency Code for smaller authorities and the required reports have been seen as being uploaded which confirms the parish clerk's actions and duties in this area.

I note that the parish clerk's employment is as an office holder with salary payments subject to PAYE which has been operated properly throughout the year under RTI. My review noted the change in the appointed Clerk, additional costs for the hand over period, training for the new Clerk and the usual appropriate discussions by the Council in respect of approved changes in the rates of pay.

The 2016 Practitioners' Guide provided guidance regarding asset valuation, requiring the Parish Council to follow a consistent policy. This Parish Council has therefore been using insurance valuations to summarise the value of assets held, with the necessary recording, each year, of any new assets acquired at cost. No depreciation charges are included, as the accounts are prepared on a cash basis. Furthermore the accounting policies adopted do not require reporting on the expected useful life of each asset.

Primarily from my review of the minutes and the Council's full consideration of budgeting and future costs as well as insurable risks throughout the year, I feel that the Council has properly assessed and managed the significant risks which they have identified as being within their area of responsibility.

No other areas of risk have been identified by me from the matters seen during my review.

Accounts Preparation

The cash book is prepared as part of the formal accounts of the Council for the year and it is a requirement of the Accounting regulations that this forms part of the published Parish Council Accounts.

The Summary Income and Expenditure Account are prepared on a Payments and Receipts basis (without provision for debtors, creditors, accruals and prepayments), although provision is made for the VAT recovery.

The balance sheet records all assets in line with the Annual return details reported to the External auditor. Additionally the amount due from HMRC in respect of the recovery of input VAT outstanding at the year end is included and accurately reflects the assets of the Parish Council.

Annual return - Section 1 - Accounting statements

The final figures for the Annual return agree to extractions from the accounts as below:

		Last year			
		2022/23	2023/24	Variance	
		£	£	%	£
1	Balances b/f	36,142	18,245	-50	
2	Annual Precept	19,429	19,784	2	
3	Total other receipts	20,011	74,852	274	-54,841
4	Staff costs	6,531	7,910	21	
5	Loan/capital payments	0	0		
6	Total other payments	50,804	87,346	72	-36,542
7	Balances c/f	18,245	17,625	-3	
8	Total cash and investments	18,245	17,625	-3	
9	Total fixed assets	56,139	156,817	179	-100,678
10	Total borrowings	0	0		
11	Trust funds disclosure note	Yes	Yes		

In addition to the provision of certain figures within the Annual return you are required to provide details of any significant variances between the two years. As for previous years I have prepared a schedule in line with the guidance notes, which confirms your figures for use if required.

Other matters

The VAT recovery at the year end amounts to £16,267.69 (2022: £3,370.74) which will, I assume as previously, be received in full after the year end, and is ignored on the accounting statements in section 1 recorded above.

S.137 of the Local Government Act 1972 allows a Local Authority to spend a limited amount on activities for which it has no specific power, but which the Authority considers "will bring direct benefit to the area, or any part of it or all or some of its inhabitants".

This has been correctly reported in the accounts and payments are as extracted from the cash book records.

I confirm that Sections 1 and 2 of the Annual return are in accordance with my review of the Parish Council records and I believe that the completed Annual return can be submitted to the External auditor.

I should like to thank you for your kind assistance with my review for the year.

With kind regards

Yours sincerely

L C Tippet
Encl