

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **New Bradwell Parish Council**

County area (local councils and parish meetings only): **BUCKINGHAMSHIRE**

Financial year ending 31 March 2024

Prepared by (Name and Role): **Germaine Newnham/Clerk**

Date: **31/03/2024**

	£	£
Balance per bank statements as at 31/3/24:		
Metro Bank Account	160,417.00	
Skipton Building Society	58,680.00	
Square	<u>346.00</u>	
		219,443.0
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)		
item 1		-
Add: any un-banked cash as at 31/3/xx		
		-
Net balances as at 31/3/24 (Box 8)		<u><u>219,443.0</u></u>

Explanation of variances – pro forma

Name of smaller authority:

New Bradwell Parish Council

County area (local councils and

Buckinghamshire

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the **green boxes where relevant**:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	139,702	184,811				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	75,375	81,265	5,890	7.81%	NO		
3 Total Other Receipts	66,331	65,660	-671	1.01%	NO		receipts are reduced as last year received balance from community centre account to NBPC
4 Staff Costs	33,988	37,529	3,541	10.42%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	62,375	74,764	12,389	19.86%	YES		The day to day running costs and repair, upgrades including reactive maintenance costs for Community Centre doubled from last year to £22.8k
7 Balances Carried Forward	185,045	219,443				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	185,045	219,443				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	42,532	42,532	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Annual Internal Audit Report 2023/24

NEW BRADWELL PARISH COUNCIL

www.newbrawell-pc.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

Name of person who carried out the internal audit

09/05/24

Helen Mortimer

Signature of person who carried out the internal audit



Date

09/05/24.

*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).

Section 2 – Accounting Statements 2023/24 for

NEW BRADWELL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	139,702	184,811	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	75,375	81,265	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	66,331	48,536	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	33,988	37,529	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	62,375	51,747	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	185,045	219,443	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	185,045	219,443	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	42,532	42,532	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	0	0	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

Date

9.5.2024

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

3/6/2024

as recorded in minute reference:

32/24

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

SIGNATURE REQUIRED



Mrs Germaine Newnham
New Bradwell Parish Council
Unit 10
New Bradwell Worskpace
St James Street
New Bradwell
Milton Keynes
MK13 0BJ

DDI:
+44 (0)20 7516 2200

Email:
sba@pkf-l.com

Date:
29 September 2024

Our Ref:
BU0139

SAAA Ref:
SB06099

New Bradwell Parish Council
Annual limited assurance review for the year ended 31 March 2024

Dear Mrs Newnham

We have commenced our review of the Annual Governance & Accountability Return (AGAR) for New Bradwell Parish Council for the year ended 31 March 2024 but cannot formally complete it. Please refer to our 'interim' external auditor report (Section 3 of the AGAR Form 3) which sets out the reasons we have not been able to complete the review. The 'interim' report is included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR. The smaller authority must consider the report and decide what, if any, action is required.

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In advance of the formal conclusion, we have provided the attached documents. The authority should use this 'interim' external auditor report and:

- Prepare a "Notice of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose (a Word version is available on request). It also states that the audit has not yet been completed.
- Publish the "Notice" along with the uncertified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which that the "Notice" must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

 **PKF Littlejohn LLP**
15 Westferry Circus,
Canary Wharf, London
E14 4HD

T: +44 (0)20 7516 2200
www.pkf-l.com

Fee

Our fee note for the limited assurance review will be issued when we certify completion. The standard review fee is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd.

Please note further charges may arise in addition to the standard fee if either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or
- it was necessary for us to undertake additional work, for example due to challenge correspondence received.

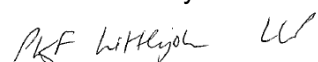
Timetable for 2024/25

Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) of Tuesday 1 July 2025. It is anticipated that the instructions will be sent out during March 2025, subject to arrangements for the 2024/25 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2025, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
 - at the earliest, between Tuesday 3 June and Monday 14 July 2025; and
 - at the latest, between Tuesday 1 July and Monday 11 August 2025.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

Yours sincerely



PKF Littlejohn LLP

New Bradwell Parish Council

Notice of the audit and right to inspect the Annual Governance & Accountability Return

Annual Governance & Accountability Return for the year ended 31 March 2024

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for New Bradwell Parish Council for the year ended 31 March 2024 has been carried out but cannot be completed for the reasons stated in the external auditor report. The accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection and copying by any local government elector of the area of New Bradwell Parish Council on application to: (a) _____ _____ _____ _____ (b) _____ _____ _____	
3. Copies will be provided to any local government elector of the area on payment of £_____ (c) for each copy of the Annual Governance & Accountability Return.	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR (b) Insert the hours during which inspection rights may be exercised (c) Insert a reasonable sum for copying costs
Announcement made by: (d) _____	(d) Insert the name and position of person placing the notice
Date of announcement: (e) _____	(e) Insert the date of placing of the notice

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

New Bradwell Parish Council - BU0139

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Please see below

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2024; however, we have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion.

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

We do not certify completion because:

We have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

27/09/2024

Internal Audit

New Bradwell Parish Council

Year Ending 31 March 2024

Internal Auditor: Helen Mortimer

Summary Checklist Report

The matters raised in this report are only those that came to attention during internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein.

The work does not provide absolute assurance that material errors, loss or fraud do not exist. This report is prepared solely for the use of Parish Councillors of New Bradwell Parish Council. Details may be made available to specified external agencies, including external auditors, but otherwise, the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared and is not intended for any other purpose.

This internal audit report is based upon the Association of Local Councils recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

Internal Audit Summary Checklist Report for New Bradwell Parish Council Year Ending: 31 March 2022

Name of Council	New Bradwell Parish Council	Name of Clerk to the Council	Germaine Newnham
No. of Councillors	9/9	Name of RFO (if different)	n/a
Quorum	3	Precept (For audit year)	81065
Electorate	3510	Audit date	09.05.23
Website	Newbradwellpc.gov.uk	Date signed off	11.05.23

Key Policies and Procedures Documentation Review									
Policy Details				Last Reviewed					Auditors Comments
	Policy Name	Adopted	Prepared by	Date	Approved by	Min Ref	On website	Copy taken	Fundamental changes required at next review and recommendation
A	Standing Orders	15.05.23	Clerk		Full Council	17/23	Yes	No	
B	Financial Regulations	24.03.24	Clerk		Full Council	102/23	Yes		
C	Grants Policy	04.03.24	Clerk		Full Council	102/23	Yes		
D	Risk Assessment of Internal Controls	04.03.24	Clerk		Full Council	124/24	Yes		
E	Equality and Diversity Policy	03.04.23	Clerk		Full Council	117/23	Yes		
F	Investment Policy	N/A	Clerk		Full Council		Yes		
G	Reserves Policy	06.03.23	Clerk		Full Council	110/23	Yes		
H	Complaints Policy	15.05.23	Clerk		Full Council	17/23	Yes		
I	Freedom of Information	15.05.23	Clerk		Full Council	17/23	Yes		
j	Social Media and Electronic Communication	21.09.20	Clerk	05.2023	Full Council	76/21	Yes		

1. Book-keeping			Comments and recommendation
1.1	Ledgers maintained and up to date?	Yes	Yes
1.2	Arithmetic correct?	Yes	Yes, automatically done via zero,
1.3	Evidence of internal controls?	Yes	Councillors have read-only access to Xero if they choose to look at it. They sign all invoices at meetings, Clerk can verify who views Xero.
1.4	VAT evidence, recording and reclaimed?	Yes	Verified, claimed once a year
1.5	Payments in the ledger supported by invoice, authorised and minuted?	Yes	Verified and spot checks carried out
1.6	Are payments made by Direct Debit, standing order examined and approved for payment?	Yes	Councillors signed and added to the monthly agenda. A yearly schedule was presented at last year's Annual meeting and agreed upon.
1.7	Is S137 expenditure separately recorded and within statutory limits?	Yes	Yes, verified
1.8	Is S137 expenditure of direct benefit to the electorate?	Yes	Very few grants were applied for and granted

Internal Audit Summary Checklist Report for New Bradwell Parish Council Year Ending: 31 March 2022

2. Due Process		Comments & Recommendation	
2.1	Standing Orders adopted since 2013?	Yes	Adopted the 2022 Nalc orders
2.2	Standing Orders reviewed during last financial year?	Yes	Adopted in 2023
2.3	Financial Regulations adopted since 2013 (Incorporating provisions for securing competition and regulating tender process) and reviewed in last financial year?	Yes	Adopted in 2024 and tailored
2.4	Financial Regulations appropriately tailored to Council?	Yes	Clerk went through and signed off by Councillors
2.5	Equality and Diversity policy adopted?	Yes	Reviewed 03.04.23
2.6	RFO Appointed?	No	Clerk performs both roles
2.7	List of members' Interests held?	Yes	On both NBPC & MKCC website
2.8	Agendas signed, Informative and displayed within 3 clear days' notice?	Yes	All in order
2.9	Purchase orders raised for all expenditure?	No	They do not have any big purchases, and all purchases are in line with regulations
2.10	Purchasing authority defined in Financial Regulations?	Yes	Either agreed as a minute or is in the regulation's requirements.
2.11	Legal Powers Identified in minutes or ledger?	Yes	Legal powers used for all grants and recorded
2.12	Committee terms of reference exist and have been reviewed?	No	No committees
2.13	Are arrangements in place to prepare an accurate and timely statement of accounts in compliance with statutory obligations and proper practice?.	Yes	Monthly accounts are presented to all Councillors.

Internal Audit Summary Checklist Report for New Bradwell Parish Council Year Ending: 31 March 2022

3. Risk Management		Comments & Recommendation	
3.1	Does a scan of the minutes identify any unusual financial activity?	No	Minutes are prepared for all meetings of the Council, and all financials are presented to the councillors monthly. In addition, minutes are displayed on the Council's website.
3.2	Is an annual risk assessment carried out?	Yes	Signing at the annual meeting on 04/03/24
3.3	Is insurance cover appropriate and adequate?	Yes	Insurance is held with Gallagher and is reviewed annually
3.4	Evidence of annual Insurance review?	Yes	Reviewed 13/03/23 3 year policy
3.5	Internal financial controls documented and evidenced?	Yes	The Council has a risk assessment for Internal Controls and is reviewed yearly along with the Financial Regulations.
3.6	Minutes initialled, each page and overall signed (approval of all minutes is in accordance with legislation)?	Yes	All minutes are signed and initialled in accordance with the regulations.
3.7	Does a review of Council and Committee minutes (and supporting papers) indicate that no actions of a potentially unlawful nature are being considered?	Yes	A review of the minutes shows that no actions of a potentially unlawful nature are being considered.
3.8	Regular reporting and minuting of bank balances?	Yes	Monthly accounts are presented to Council.
3.9	S137 expenditure minuted?	Yes	All financial transactions are presented to councillors.
3.10	Is an Investment Policy/strategy in accordance with the MHCLG guidance in plan?	N/A	
3.11	Are cheques or orders for payments signed by two elected members, or are controls in place to ensure safe and efficient payment arrangements?	Yes	Two of the three named signatories on the bank account in accordance with the Financial Regulations.
3.12	Have those responsible for risk assessment and internal controls undertaken any appropriate training during the last two years?	Yes	All councillors have attended online training courses
3.13	Is there a letter of engagement with the Internal Auditor (or purchase order/contract)?	Yes	Emails were sent between February and March 2024

4. Budget		Comments & Recommendation	
4.1	The annual budget prepared and adopted by Council?	Yes	17.01.23 97/23
4.2	Has the budget been discussed and adopted by Council?	Yes	17.01.23
4.3	General Reserve Policy in place? Note: are general reserves between 3 and 12 months of Net Revenue Expenditure	Yes	The Council has a savings account with adequate funds. As per financial Regs
4.4	Level and purpose of earmarked or capital reserves reviewed?	Yes	Tenants at Will of New Bradwell Community Centre, inherited funds and then earmarked by PC on 06.03.23.
4.5	Is the actual spend v budget monitored during the year with corrective action taken when necessary?	Yes	Yes, a report within Xero that the Clerk and all Councillors can monitor vs spreadsheet
4.6	Any unexplained variances from the budget?	No	n/a
4.7	Precept demand correctly minuted?	Yes	06.03.23 Minuted ref: 110/23
4.8	Has a financial appraisal been undertaken before the commencement of any significant financial project?	Yes	When taking on the Community Centre as Tenants at Will.
4.9	Have any loans of long-term liabilities been assessed for affordability and relevant approvals obtained?	N/a	

5. Employees and payroll		Comments & Recommendation	
5.1	Are contracts of employment in place?	Yes	Members of staff have contracts
5.2	Tax code issued and in place?	Yes	Payroll handled by APS outsourced
5.3.	PAYE / NI evidence?	Yes	Reports from the outsourced company show breakdown, handled by APS
5.4	Has Council approved salaries paid?	Yes/No	Sheet reviewed by Councillors and signed
5.5	Has the Council met its pension obligations?	Yes	Pensions are managed by APS outsourced
5.6	Other payments reasonable and approved by Council?	Yes	Debit card held and used
5.7	Does the Council have employers' liability cover?	Yes	10 million cover on Gallagher insurance
5.8	Minimum wage paid for staff?	Yes	Paid on scale / above the living wage
5.9	Disciplinary, Grievance and Complaints procedures in place?	Yes	Nalc and Balc's recommendations,

6. Asset Control		Comments & Recommendation	
6.1	Does the Council keep a register of all material assets owned?	Yes	Last reviewed 20.09.23
6.2	Is the Asset Register complete and up to date?	Yes	
6.3	Value of individual assets included?	Yes	All items recorded with values
6.4	Are community assets listed in the register, e.g. Land?	Yes	Allotments etc., listed as £1
6.5	Inspected for risk and health and safety (Pat tested)	Yes	Last tested 31.10.23
6.6	If any assets have been disposed of, have appropriate procedures been followed for disposal and for the use of resulting capital receipts, if applicable?	No	N/a

7. Allotments		Comments & Recommendation	
7.1	Are there signed tenancy agreements in place for each plot?	Yes	All kept on MS Onedrive, secured
7.2	Maintain register of tenants and debtors are monitored?	Yes	Yes, Xero compiles and reports
7.3	All allotment monies are banked and allocated?	Yes	Xero invoices and allocates

8. Banking and Reconciliation		Comments & Recommendation	
8.1	Is there a bank reconciliation for each account?	Yes	All bank accounts are reconciled and match bank statements via Xero
8.2	Reconciliation carried out on receipt of the statement and reviewed by authority members?	Yes	Xero works on a receipt/payment basis.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	Closing bank balance does not agree with the opening bank balance by £303. This was caused, by the year not being closed and transactions being done post AGAR. This has been resolved this year by the Clerk already closing off the ledgers.
8.4	Is the bank mandate up to date and approved by members?	Yes	Two councillors and Clerk 06.02.23 minuted 102/23
8.5	Has the authority approved the setting up of any new bank accounts and/or pooling/sweeping of funds?	N/a	n/a
8.6	If held, do corporate credit cards have defined limits and are they cleared monthly by direct debit?	No	Only debit card are held.

9. Year-End Procedures		Comments & Recommendation	
9.1	Year-end accounts prepared on a correct accounting basis?	Yes	Xero, monthly reconciliations
9.2	Do bank statements and ledgers reconcile?	Yes	All accounts match year-end bank statements Query on closing and opening balance.
9.3	The underlying financial trail from records to presented accounts?	Yes	All invoices and payments reconciled and account prepared,
9.4	Where applicable, are debtors and creditors adequately recorded?	Yes	All debtors and creditors are recorded on Xero
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the annual return?	No	Hadn't been presented to Council at time of internal audit. Last years was signed and minuted.

10. Miscellaneous		Comments & Recommendation	
10.1	Has the Council adopted a Code of Conduct?	Yes	06.02.22 42/22
10.2	Is eligibility for the General Power of Competence properly evidenced?	N/a	
10.3	Do arrangements for the public inspection of records exist?	Yes	Review period was 05.06.23 to 14.07.23
10.4	Was the Annual Parish Council meeting held within the required timescales?	Yes	All meetings take place in the required timescales
10.5	Is a Complaints Procedure in place?	Yes	Yes
10.6	Is a Freedom of Information Policy in place?	Yes	
10.7	Have any significant events occurred during the financial year that need to be reflected in the statement of accounts?	NO	

11. Trust funds, Inc Charities, where Council is the sole managing trustee		Comments & Recommendation	
11.1	Charities, reported and accounted separately?	N/a	
11.2	Have the Charity accounts been separately audited?	n/a	
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?	n/a	

12. Burial Authorities		Comments & Recommendation	
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?		N/A
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?		N/A
12.3	Have all statutory books been kept safe and up to date? For example, if electronic copies are held, are these backed up regularly?		N/A
12.4	Do all Internment of ashes have a certificate of cremation?		N/A
12.5	Have all necessary permits, permissions and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?		N/A

13. Income controls and debt collection		Comments & Recommendation	
13.1	Is Income properly recorded and prompted banked?	Yes	Allotment monies are recorded in Xero and banked Community Centre income recorded in Xero
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	Verified April and September
13.3	Are security controls over cash adequate and effective?	Yes	Financial Regs and Risk assessments are in place
13.4	Are debt monitoring arrangements in place?	Yes	Councillors have access to Xero plus presented with monthly accounts.

14. Petty Cash		Comments & Recommendation	
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	n/a	
14.2	Is petty cash expenditure reported to Council?	n/a	
14.3	Is petty cash reimbursement carried out regularly?	n/a	

15. Email, Websites, IT and Data Protection		Comments & Recommendation	
15.1	Does the Council use secure email systems and gov.uk addresses for all employees and councillors rather than relying on personal email addresses?	Yes	The Council uses .gov website and email addresses for the staff, and Councillors
15.2	Are all electronic files backed up?	Yes	Microsoft 365 is used by the office/councillors
15.3	Is the Council correctly registered with the Information Commissioners Office (ICO) as a Data Controller for the provision of council services? Is DPO listed on Certificates?	Yes	Renewal due 06.06.23
15.4	Is an IT, Social Media Policy in place?	Yes	21.09.20
15.5	Is the Council's website accessible?	Yes	At the time of inspection, the website was not functioning, Clerk had informed the councillors and IT.

Internal and External Auditor's Recommendations – Have points raised at the last Internal and External Audit been addressed?			
Pre Ref	Action Recommended	Action taken and Visible	Comments
8.3	Closing the ledgers within Xero to stop the ability to change end of year figures. Opening balance for 2023/24 is different from the closing balance of 2022/2023.	Clerk has performed this task for 2024.	Councillors and Clerk are aware of the difference.

Annual Return		Year Ending 31.03.22	Year Ending 31.03.23
1	Balances brought forward	139702	184811
2	+ Annual Precept	75375	81265
3	+ Total other receipts	66331	65660
4	- Staff Costs	33988	37529
5	- Loan Interest / Capital repayments	0	0
6	- Total other payments	62375	74764
7	Balances carried forward	185045	219443
8	Total cash and investments	185045	219443
9	Total fixed assets and long term assets	42532	42532
10	Total borrowings	0	0
11	Section 4 Annual return figures completed and cross-referenced?	Yes	Yes

Internal Audit Summary Checklist Report for New Bradwell Parish Council Year Ending: 31 March 2022

Exercise of Public Rights – Previous year			Comments & Recommendation		
Were the following published on the Council's website?					
1	All sections of the AGAR	Yes	Verified		
3	A declaration that the status of the statement of accounts was unaudited	Yes	05.06.23 – 14.07.23		
3	A statement setting out details of how public rights can be exercised	Yes	Declaration included in the statement setting out how public rights can be exercised. As per PKF the date was a day out last year.		
4	A notice of the conclusion of the external auditors' review of the AGAR with relevant accompanying information	Yes	PKF Littlejohn 26.09.23		
5	Internal Auditors Report	Yes	Verified		
Transaction Spot Checks					
Check No.	1	2	3	4	5
Transaction Type	Invoice	Invoice	Invoice		
Supplier/Customer	MK Council	D&L Enviromental	Toilets+ Ltd		
Invoice No.	425002332148	244	344583		
Invoice Date	14.06.23	02.10.23	30.10.23		
Goods/Service Supplied	Licence	Dog bins	Toilets allotments		
Item/Budget Heading					
Ref/Cheque No.	BACS	BACS	BACS		
Order Minute Ref.	69/23	68/23	83/23		
Delivery evidence					
Payment minute ref	69/23	68/23	83/23		
Payment Value	£70	£350.00	£118.56		
Timely Payment	Yes	Yes	Yes		
VAT recorded	n/a	n/a	Yes		
S137 or power recorded					
Asset reg.					
Pass					

Internal Audit Summary Checklist Report for New Bradwell Parish Council Year Ending: 31 March 2022

Comments
Overall, the internal audit for New Bradwell Parish Council is: Very Good
I am very pleased with the improvement on the Polices and the website. I would like to thank the clerk for her hard work in achieving this,
Based on this audit, I have concluded that the Parish Council has maintained an effective internal process regarding the financial and internal controls. Therefore, I have completed and signed the "Annual Internal Audit Report" in this year's AGAR, concluding that the Parish Council has met a standard.
Edited In September 2024, as the details on the AGAR form were incorrect and those figures were transferred to this document.
Notes for External Auditor, if any.
No petty cash was held. No cemeteries or burials No charities.

Internal audit carried out by:	Signed	Print:
Annual Audit	<i>H S Mortimer</i>	Helen S Mortimer
Dated.	28.05.24	

For Internal auditor's use, only	
Annual Internal Audit Report form completed and signed.	28.05.24
Internal Audit report sent to Council.	28.05.24

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

This form is only for use by smaller authorities subject to a review and should not be published on your website

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of smaller authority: **NEW BRADWELL PARISH COUNCIL**

County Area (local councils and parish meetings only): **BUCKINGHAMSHIRE**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on **10TH JUNE 2024**

and ending on **19TH JULY 2024**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2024 (i.e. Monday 1 July – Friday 12 July).

We have suggested the following dates: Monday 3 June – Friday 12 July 2024 The latest possible dates that comply with the statutory requirements are Monday 1 July – Friday 9 August 2024.)

Signed: *GS Newnham*

Role: CLERK

Final External Auditor Report and Certificate 2023/24 in respect of New Bradwell Parish Council – BU0139

Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor's limited assurance opinion 2023/24

On 27 September 2024, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2024. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority has disclosed that it made proper provision during the year 2023/24 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this Assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR: Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. The figures in Boxes 2 and 3 should read £81,066 and £65,859 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR

The balance brought forward from the previous year of £184,411 (Section 2, Box 1) does not agree to the prior year balance carried forward of £185,045 (Section 2, Box 7) and no evidence was provided in explanation.

Other matters not affecting our opinion which we draw to the attention of the authority:

The AGAR was not accurately completed before submission for review. The AGAR has been amended.

External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

**PKF Littlejohn LLP****30/09/2024**

New Bradwell Parish Council

Notice of the audit and right to inspect the Annual Governance & Accountability Return

Annual Governance & Accountability Return for the year ended 31 March 2024

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for New Bradwell Parish Council for the year ended 31 March 2024 has been carried out but cannot be completed for the reasons stated in the external auditor report. The accounts have been published. 2. The Annual Governance & Accountability Return is available for inspection and copying by any local government elector of the area of New Bradwell Parish Council on application to: (a) <u>G Newnham - Clerk</u> <u>Unit 10, New Bradwell Workspace Ltd</u> <u>St James St</u> <u>New Bradwell</u> (b) <u>Mon - Thursday 10am to 1pm.</u> 3. Copies will be provided to any local government elector of the area on payment of £ <u>1</u> (c) for each copy of the Annual Governance & Accountability Return. Announcement made by: (d) <u>G Newnham</u> Date of announcement: (e) <u>30 Sept 2024.</u>	Notes This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years. (a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR (b) Insert the hours during which inspection rights may be exercised (c) Insert a reasonable sum for copying costs (d) Insert the name and position of person placing the notice (e) Insert the date of placing of the notice
---	--

New Bradwell Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2024

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for New Bradwell Parish Council for the year ended 31 March 2024 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection by any local government elector of the area of New Bradwell Parish Council on application to:	
(a) <u>G. Newnham - Clerk</u> <u>Unit 10, New Bradwell Workspace Ltd.</u> <u>ST James St, New Bradwell</u> <u>Milton Keynes MK13 0BJ</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>Mon - Thursday 10am - 1pm.</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any local government elector of the area on payment of £ <u>1</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>G. Newnham</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>1st October 2024.</u>	(e) Insert the date of placing of the notice