

# Annual Internal Audit Report 2022/23

Long Crendon Parish Council

www.long-crendon.com PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).                                                                                                                                                                                                                                           | ✓   |     |               |

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

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

02/06/2023

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

Jennifer Jones

NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

Jones

SIGNATURE

Date

02/06/2023

\*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 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

### LONG CRENDON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

|                                                                                                                                                                                                                                                                                                 | Agreed |     | 'Yes' means that this authority:                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                 | Yes    | No* |                                                                                                                                                                                         |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.                                                                                                                                                  | ✓      |     | prepared its accounting statements in accordance with the Accounts and Audit Regulations.                                                                                               |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.                                                                                                                                  | ✓      |     | made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.                                                                     |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | ✓      |     | has only done what it has the legal power to do and has complied with Proper Practices in doing so.                                                                                     |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.                                                                                                                               | ✓      |     | during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.                                                               |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.                                                                            | ✓      |     | considered and documented the financial and other risks it faces and dealt with them properly.                                                                                          |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.                                                                                                                                                          | ✓      |     | arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority. |
| 7. We took appropriate action on all matters raised in reports from internal and external audit.                                                                                                                                                                                                | ✓      |     | responded to matters brought to its attention by internal and external audit.                                                                                                           |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.                                  | ✓      |     | disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.                                           |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.                         | Yes    | No  | N/A                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                 |        |     | ✓                                                                                                                                                                                       |

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

19/06/2023

and recorded as minute reference:

2023.SP1

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

WWW.LONG-CRENDON.COM ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2022/23 for

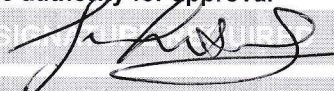
### LONG CRENDON PARISH COUNCIL

|                                                             | Year ending           |                       | Notes and guidance                                                                                                                                                                                             |
|-------------------------------------------------------------|-----------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | 31 March<br>2022<br>£ | 31 March<br>2023<br>£ |                                                                                                                                                                                                                |
| 1. Balances brought forward                                 | 111,140               | 79,864                | <i>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.</i>                                                              |
| 2. (+) Precept or Rates and Levies                          | 130,000               | 140,000               | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>                                                                                 |
| 3. (+) Total other receipts                                 | 30,018                | 38,977                | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>                                                                   |
| 4. (-) Staff costs                                          | 36,025                | 40,434                | <i>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.</i> |
| 5. (-) Loan interest/capital repayments                     | 12,492                | 12,043                | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>                                                                                      |
| 6. (-) All other payments                                   | 142,444               | 127,529               | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>                                                                      |
| 7. (=) Balances carried forward                             | 79,864                | 76,469                | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>                                                                                                                       |
| 8. Total value of cash and short term investments           | 79,864                | 76,469                | <i>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.</i>                                                     |
| 9. Total fixed assets plus long term investments and assets | 324,364               | 324,364               | <i>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.</i>                                                                      |
| 10. Total borrowings                                        | 60,400                | 51,200                | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>                                                                                                        |

| For Local Councils Only                                    | Yes | No | N/A |                                                                                                                      |
|------------------------------------------------------------|-----|----|-----|----------------------------------------------------------------------------------------------------------------------|
| 11a. Disclosure note re Trust funds (including charitable) |     |    |     | <i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i> |
| 11b. Disclosure note re Trust funds (including charitable) |     |    | ✓   | <i>The figures in the accounting statements above do not include any Trust transactions.</i>                         |

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**

  
Date 18/06/2023

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

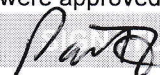
19/06/2023

as recorded in minute reference:

2023.SP2

MINUTE REFERENCE

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



MINUTE REQUIRED

## Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "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

Name of smaller authority: LONG CRENDON PARISH COUNCIL

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

### Financial year ending 31 March 20xx

Prepared by (Name and Role): Greg Lismore – Clerk/ RFO

Date: 18/06/23

|                                                   | £         | £ |
|---------------------------------------------------|-----------|---|
| <b>Balance per bank statements as at 31/3/xx:</b> |           |   |
| CO-OP Current Account                             | 11,835.36 |   |
| Virgin Money Account                              | 9,965.00  |   |
| Nationwide 90 day call account                    | 54,669.23 |   |

76,469.59

Petty cash float (if applicable) -

Less: any un-presented cheques as at 31/3/xx  
(normally only current account)

Cheque number NONE 0.00

0.00

Add: any un-banked cash as at 31/3/23

Net balances as at 31/3/23 (Box 8)

76,469.59

## Explanation of variances –

Long Crendon Parish Council  
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;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

|                                                           | 2021/22<br>£ | 2022/23<br>£ | Variance<br>£ | Variance<br>% | Explanation<br>Required? | Automatic responses<br>trigger below based<br>on figures input. DO<br>NOT OVERWRITE<br>THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|-----------------------------------------------------------|--------------|--------------|---------------|---------------|--------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| 1 Balances Brought Forward                                | 111,140      | 79,864       |               |               |                          | Opening balance not required – Balance brought forward agrees                                      |                                                                                    |
| 2 Precept or Rates and Levies                             | 130,000      | 140,000      | 10,000        | 7.69%         | NO                       |                                                                                                    |                                                                                    |
| 3 Total Other Receipts                                    | 30,018       | 38,977       | 8,959         | 29.85%        | YES                      |                                                                                                    | £8959 additional donation from Phoenix Charity                                     |
| 4 Staff Costs                                             | 36,025       | 40,434       | 4,409         | 12.24%        | NO                       |                                                                                                    |                                                                                    |
| 5 Loan Interest/Capital Repayment                         | 12,492       | 12,043       | -449          | 3.59%         | NO                       |                                                                                                    |                                                                                    |
| 6 All Other Payments                                      | 142,444      | 127,529      | -14,915       | 10.47%        | NO                       |                                                                                                    |                                                                                    |
| 7 Balances Carried Forward                                | 79,864       | 76,469       |               |               | NO                       | NOT REQUIRED                                                                                       |                                                                                    |
| 8 Total Cash and Short Term Investments                   | 79,864       | 76,469       |               |               |                          | NOT REQUIRED                                                                                       |                                                                                    |
| 9 Total Fixed Assets plus Other Long Term Investments and | 324,364      | 324,364      | 0             | 0.00%         | NO                       |                                                                                                    |                                                                                    |
| 10 Total Borrowings                                       | 60,400       | 51,200       | -9,200        | 15.23%        | YES                      |                                                                                                    | as per statement from PWLB £9200 capital paid off                                  |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

phone 03457 213 213

**MR G J LISMORE**

Long Crendon Parish Cncl  
Sports Pavillion  
Cheersley Road  
Long Crendon Buckinghamshire  
HP18 9BS

M5592/J1027606000

22800

## Community Directplus Account

| Summary                                             | Date             | Description                          | Money out         | Money in | Balance          |
|-----------------------------------------------------|------------------|--------------------------------------|-------------------|----------|------------------|
| Account title<br><b>LONG CRENDON PARISH COUNCIL</b> | <b>1 MAR 23</b>  | <b>OPENING BALANCE</b>               |                   |          | <b>34,032.41</b> |
|                                                     | 2 MAR 23         | DD CASTLE WATER LTD TW8841676380     | 42.23 ✓           |          | 33,990.18        |
|                                                     | 3 MAR 23         | Richard Claridge INV 20.2.23         | 2,785.00 ✓        |          | 31,205.18        |
| Sort code<br><b>089299</b>                          | 7 MAR 23         | BALC INVOICE 4397                    | 45.00 ✓           |          |                  |
| Account number<br><b>65282711 00</b>                | 7 MAR 23         | P&S Property Solut INV 1902          | 120.00 ✓          |          |                  |
|                                                     | 7 MAR 23         | P&S Property Solut INV 1903          | 192.00 ✓          |          |                  |
| Statement date<br><b>31 March 2023</b>              | 7 MAR 23         | Penns Flower Nurse Christmas tree 22 | 285.00 ✓          |          |                  |
| Statement number<br><b>237</b>                      | 7 MAR 23         | Dave Coney INV 72+73                 | 904.33 ✓          |          |                  |
|                                                     | 7 MAR 23         | N&M Electrical Ltd INV 4527          | 965.04 ✓          |          |                  |
| Page number<br><b>1 of 1</b>                        | 7 MAR 23         | MI & BP Woodford t INV 2599          | 1,058.30 ✓        |          |                  |
|                                                     | 7 MAR 23         | HMRC 362pe00169465                   | 1,161.19          |          |                  |
|                                                     | 7 MAR 23         | MI & BP Woodford t INV 2547          | 1,416.00 ✓        |          |                  |
|                                                     | 7 MAR 23         | MI & BP Woodford t INV 2600          | 1,434.41 ✓        |          |                  |
| Statement opening balance<br><b>34,032.41</b>       | 7 MAR 23         | MR G J LISMORE 28February2023        | 2,284.80 ✓        |          |                  |
| Money out<br><b>23,067.95</b>                       | 7 MAR 23         | Buckinghamshire Co 2205051630        | 1,736.28 ✓        |          | 19,602.83        |
|                                                     | 14 MAR 23        | Fenland Leisure Pr SIN051007         | 554.40 ✓          |          | 19,048.43        |
| Money in<br><b>870.90</b>                           | 16 MAR 23        | AVISON YOUNG CLNT 67MB2295           |                   | 750.00 ✓ | 19,798.43        |
|                                                     | 22 MAR 23        | LISMORE GJ PA ALLOTMENT CASH 22      |                   | 37.50 ✓  | 19,835.93        |
|                                                     | 23 MAR 23        | LC Village Associa S137 Grant        | 1,500.00 ✓        |          |                  |
| Statement closing balance<br><b>11,835.36</b>       | 23 MAR 23        | 000000 CREDIT 4500701454880000       |                   | 83.40 ✓  | 18,419.33        |
|                                                     | 24 MAR 23        | DD NPOWER A0009233208001             | 705.47 ✓          |          | 17,713.86        |
|                                                     | 28 MAR 23        | DD CASTLE WATER LTD TW8841676380     | 42.23 ✓           |          | 17,671.63        |
| International Bank<br>Account Number                | 31 MAR 23        | Dave Coney INV 75+76                 | 964.38 ✓          |          |                  |
| GB62 CPBK 0892 9965 2827 11                         | 31 MAR 23        | HMRC 362pe00169465                   | 1,161.19 ✓        |          |                  |
| Bank Identification Code                            | 31 MAR 23        | WOODFORD B P INV 2604                | 1,416.00 ✓        |          |                  |
| CPBK GB22                                           | <b>31 MAR 23</b> | <b>MR G J LISMORE 31March2023</b>    | <b>2,294.70 ✓</b> |          | <b>11,835.36</b> |
| <b>Statement closing balance</b>                    |                  |                                      |                   |          | <b>11,835.36</b> |

Abbreviations: **S** Sub Total (Intermediate Balance) **OD** Overdrawn Balance **OD/S** Overdrawn Intermediate Balance **NSTF** Non Sterling Transaction Fee. Details of overdraft interest rates are shown overleaf. Details of calculations of interest charged are available on request.

As you may be aware, on 23 March 2023, the Bank of England announced an increase in the Bank of England base rate from 4% to 4.25%. As a result existing overdrafts that are currently linked to the Bank of England base rate will have increased in line with this change.

# Summary for 31 Mar 2022 - 31 Mar 2023

|               |           |
|---------------|-----------|
| Start Balance | 53,767.13 |
| Total In      | 902.10    |
| Total Out     | 0.00      |
| End Balance   | 54,669.23 |

Private & Confidential  
Attn of Gregory Lismore  
Long Crendon Parish Council  
Sports Pavillion  
Chearsley Road  
Long Crendon  
HP18 9BS

Client Name Long Crendon Parish Council  
Account Type Business 95 Day Saver Issue 7 - Annual

Account Number 90010298  
Statement Number 15  
Currency Sterling  
Interest Rate as at 31 Mar 2023 2.85%

| Date        | Description       | Details                                   | Payments | Receipts | Balance   |
|-------------|-------------------|-------------------------------------------|----------|----------|-----------|
| 31 Mar 2022 | Start Balance     |                                           |          |          | 53,767.13 |
| 31 Mar 2023 | Interest Credited | For the period 01 Apr 2022 to 31 Mar 2023 |          | 902.10   | 54,669.23 |
| 31 Mar 2023 | End Balance       |                                           |          |          | 54,669.23 |

The deposits in this account are eligible for protection under the Financial Services Compensation Scheme (FSCS)  
Please find enclosed a copy of the FSCS Information Sheet and Exclusion List which provides information about the Financial Services  
Compensation Scheme and the protection that it provides.

Interest paid during the period 1 April 2022 to 31 March 2023 £ 902.10

If you have a Notice or Instant Access account, you can pay in as often as you like. Just check your terms and conditions to find out the minimum payment and maximum balance for your account type. You can find out how to make a payment on the back of this statement.

52135L-02782

V Charity Dep Acct 3

2 SIGNATURES REQUIRED

|    | Date        | Cashier                                                                                   | Description     | Invested   | Withdrawn  | Balance    |
|----|-------------|-------------------------------------------------------------------------------------------|-----------------|------------|------------|------------|
| 04 | 04 SEP 2013 | VM 150-162                                                                                | CHEQUE          | £40,000.00 |            | £40,000.00 |
| 02 | 30 SEP 2013 | 150-124  | PCR 333-INC     | £5,000.00  |            | £45,000.00 |
| 03 | 07 OCT 2013 | 150-124  | PCR 333-INC     | £20,000.00 |            | £65,000.00 |
| 04 | 06 FEB 2014 | VM 033-CHA                                                                                | 089299 65282711 |            | £25,000.00 | £40,000.00 |
| 05 | 06 FEB 2014 | VM 033-CHG                                                                                | CHAPS CHARGE    |            | £35.00     | £39,965.00 |
| 06 | 12 MAR 2020 | VM 033-FPS                                                                                | 089299 65282711 |            | £30,000.00 | £9,965.00  |
| 07 |             |                                                                                           |                 |            |            |            |
| 08 |             |                                                                                           |                 |            |            |            |
| 09 |             |                                                                                           |                 |            |            |            |
| 10 |             |                                                                                           |                 |            |            |            |
| 11 |             |                                                                                           |                 |            |            |            |