SHIPLAKE PARISH COUNCIL

Clerk to the Council: R,V Hudson

Clerk's Office:
66,Makins Road
Henley on Thames
Oxon
RG9 1PR
Tel. & Fax: 01491 577654
e-mail: Clerk@shiplakepc.com

Your Ref:

Our Ref:
Date: 26th June 2024

Ms C Rossiter
Partner
MOORE
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

Dear Carolyn ,

AGAR , Year ending 31 March, 2024

I have pleasure in enclosing:

1. The Annual Governance and Accountability Return for this Parish for the year ending 31st March, 2024 with accompanying papers.

I hope that I have provided all the information you require but, should you require anything else, please do not hesitate to contact me.
Yours sincerely,

R V Hudson.
Clerk to the Council.

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2024
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**For a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✔	
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✔	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✔	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✔	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✔	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✔	
	Has an explanation of significant variations been published where required?	✔	
	Has the bank reconciliation as at **31 March 2024** been reconciled to Box 8?	✔	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✔	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✔	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2023/24

Shiplake Parish Council

www.shiplakevillages.com

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).*	✔		

	Yes	No	Not applicable
O. (For local councils only) 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

01/04/2024 09/04/2024 25/04/2024

Name of person who carried out the internal audit

Theresa Goss

Signature of person who carried out the internal audit: T. Goss

Date: 25/04/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

SHIPLAKE 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 2024, that:

	Agreed			
	Yes	No*		'Yes' means that this authority:
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	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
			✔	

***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:

13/05/2024

and recorded as minute reference:

12.6

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

Chair

Clerk

WWW.SHIPLAKEVILLAGES.COM

Section 2 – Accounting Statements 2023/24 for

SHIPLAKE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	120,016	120,621	*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	30,679	38,102	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	101,318	38,630	*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	9,938	10,538	*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	121,454	56,117	*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	120,621	130,698	*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	**120,621**	**130,698**	*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	**142,384**	**185,628**	*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

SIGNATURE REQUIRED

Date 13/5/2024

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

13/05/2024

as recorded in minute reference:

12.7

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

SIGNATURE REQUIRED

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

In respect of **SHIPLAKE PARISH COUNCIL**

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

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not 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:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

	Item required.	
1.	State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P).	R&P
2.	Bank reconciliation (N.B. a pro-forma document is available online). *Where you have **income or expenditure of £2m or above** then we will also require copy bank statements supporting the reconciliations.*	YES
3.	Explanations of significant variances – with numerical support: For boxes 2 – 10 in the Accounting Statements, where the 2024 figure is 15% greater than, or 15% less than, the 2023 figure **unless** the variance is less than £500. Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%. (N.B. a pro-forma *document is available online*).	YES
4.	*Where you have **income or expenditure of £2m or above** then we will also require a copy of the full independent report of your internal auditor(IA). Supporting evidence of the council's assessment that the IA is:* *a. independent of the council.* *b. competent to undertake the role.* *c. has a current and appropriate letter of engagement* *d. the authority has considered and agreed the IA programme of work against its identified risks.* *e. Copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed.*	YES
5.	A reconciliation between boxes 7 and 8 – this must be quantified (N.B. a pro-forma document is available online).	YES
6.	An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	YES
7.	An explanation of any 'No' answers in the Annual Internal Audit Report.	YES
8.	A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a pro-forma document is available online).	YES
9.	Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	N/A.
10.	Whether you use the general power of competence.	NO
11.	The dates for the period for the exercise of public rights (N.B. a pro-forma document is available online).	YES
12.	Explanation for any delay between approval of Section 2 (accounts) and the commencement of the period for the exercise of public rights, other than to satisfy Regulation 12 of The Accounts and Audit Regulations 2015.	YES
13.	*This sheet must be completed and a copy provided with your AGAR submission.*	YES

SHIPLAKE PARISH COUNCIL
STATEMENT OF ACCOUNTS

		RECEIPTS		PAYMENTS
Opening Balance				
Balance at Bank		120,620.82		
Cash in Hand				
Precept	38,102.00			
Bank Interest	650.93			
N S & I Interest				
VAT Reclaim				
Grants	2,895.60			
Clerk Gross Salary				
Clerk Net Salary			8,263.96	
Clerk Tax/NI			2,273.81	
Clerk Expenses			1,094.99	
Clerk Pension				
Clerk Mileage			191.25	
Telephone/Broadband			380.01	
Audit Fees			670.00	
Accountancy			345.60	
Consultancy			2,907.93	
Course Fees				
Stationery/Office Supplies			161.72	
Office Equipment			1,087.47	
Meetings			894.19	
Insurance			2,279.68	
Advertisements			225.00	
SODC Dog Bin Servicing			419.90	
Grasscutting			994.00	
Playground Inspections			167.50	
Playground Badgers Walk				
Playground Memorial Hall			1,917.50	
Repairs and Maintenance			96.93	
Bus Shelters				
Neighbourhood Plan			182.50	
Village Event				
Newsletter/Communications				
Web-Site/Social Media			594.27	
Notice/Information boards			154.17	
Highway Safety				
Shiplake Memorial Hall				
Shiplake Primary School				
Shiplake Nursery				
Shiplake Church			3,000.00	
Royal British Legion			500.00	

SHIPLAKE PARISH COUNCIL
STATEMENT OF ACCOUNTS

	RECEIPTS		PAYMENTS	
Shiplake Football Club				
Shiplake Scouts				
Sue Ryder Nettlebed				
Citizens Advice Bureau				
South & Vale Carers				
The Rosemary Club				
OALC			338.84	
SLCC			183.00	
CPRE				
Chiltern Society				
LCR				
Parish on Line				
Community First Oxfordshire				
Shiplake Community Event				
Asset				
Contingency				
Defib Maintenance				
OPFA				
Sustrans				
Oxfordshire Carers				
Oxfordshire Assoc for the Blind				
Chilterns Conservation Board				
Shiplake, Harpsden,Dunsden & Peppard				
Shiplake Community Club				
Non Specific Expenditure				
Shiplake Tennis Club				
Misc Admin			264.00	
Shiplake Bowls Club			500.00	
Environmental Projects			155.90	
CIL payment	17,550.00			
insurance claim				
Delivery			4.00	
SHADDO			200.00	
CIL				
Bus Shelters ER			17,600.00	
Vehicle Activated Signs			9,980.00	
Footpath Bridge				
Play Equip Repairs			1,216.00	
Play Equip New Swings				
VAT	17,333.68		7,410.67	
		76,732.21		66,654.79

Closing Balances:

SHIPLAKE PARISH COUNCIL
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Balances in Bank Account		130,698.24
Cash in Hand		
TOTAL	**197,353.03**	**197,353.03**

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Signed
Responsible Financial Officer

Date 03/04/2024.

SHIPLAKE PARISH COUNCIL

Prepared by: R.V. HUDSON (CLERK) Date: 02/04/2024

Name and Role (Clerk/RFO etc)

Approved by: (RFO. Date: 02/04/2024

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/03/2024		
	Cash in Hand 01/04/2023		120,620.82
	ADD Receipts 01/04/2023 - 31/03/2024		76,732.21
			197,353.03
	SUBTRACT Payments 01/04/2023 - 31/03/2024		66,654.79
A	**Cash in Hand 31/03/2024** (per Cash Book)		**130,698.24**
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2024	0.00	
	Cooperative Bank Current Account 31/03/2024	32,270.58	
	National Savings and Investments 31/03/2024	24,541.39	
	Cooperative Bank Business Select 31/03/2024	73,918.18	
			130,730.15
	Less unpresented payments		31.91
			130,698.24
	Plus unpresented receipts		
B	**Adjusted Bank Balance**		**130,698.24**
	A = B Checks out OK		

Explanation of variances 2023/24

SHIPLAKE PARISH COUNCIL

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

Now, 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 £500)
- variances of more than £100,000 must be explained even where this constitutes less than 15%

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2024 £	2023 £	Variance £	Variance %		Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	120,621	[illegible]						Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	[illegible]	[illegible]	7,423	24.20%	1	YES	NO		Contingency added ,to be reversed in 2025 if not needed
3 Total Other Receipts	[illegible]	[illegible]	-62,888	61.87%	1	YES	NO		reduced CIL payments in 2024 2023 (£42.5) vs 2024 (£17.5) and reduced grant levels 2023 (£33.9K) 2024 (£2.9k)
4 Staff Costs	[illegible]	[illegible]	600	6.23%	0	NO	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	NO	NO		
6 All Other Payments	[illegible]	[illegible]	-65,307	55.92%	1	YES	NO		reduced expenditure in 2024 vs New playground expenditure in 2023 (£74.8K)
7 Balances Carried Forward	130,898	120,621	10,277	8.35%	0	NO	NO		
8 Total Cash and Short Term Investments	130,898	120,621	10,277	8.35%	0	NO	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	[illegible]	[illegible]	43,244	30.37%	1	YES	NO		Addition of 2 Bus Shelters £26 K 3, vehicle activated signs road safety signs £15.7 K and 1 laptop and computer screen £1.3k and disposal of I computer through damage
10 Total Borrowings	0	0	0	0.00%	0	NO	NO		

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SHIPLAKE PARISH COUNCIL

Evidence requested for intermediate review

a) Provide:
   i. A confirmation that the notice of completion of the prior year's audit was properly displayed; >>>> LINK
   ii. The location of the display(s); WEBSITE www.shiplakevillages.com and Two village noticeboards
   iii. Provide evidence of its publication,>>>>> LINK

b) Provide:
   i. A confirmation that the internal auditor does not undertake tasks outside of their internal audit role, such as processing transactions or being involved in decision making, which may compromise their independence;
      See attached scanned email
   ii. An extract of the minutes showing appointment/re-appointment of the internal auditor.

Minutes of 11th March

1 **FINANCIAL MATTERS.**

1. Council resolved to approve the payments for March (Appendix 1) on a motion proposed by Cllr A Manning and seconded by Cllr R Curtis
2. Council resolved to approve the February Bank Statement on a motion proposed by Cllr A Manning and seconded by Cllr R Curtis.
3. Council resolved to approve the February Bank reconciliation. (Appendix 2) on a motion proposed by Cllr A Manning and seconded by Cllr R Curtis

4. The Clerk reviewed the 4 quotes received for the appointment of an Internal Auditor. Council resolved to approve the appointment of Theresa Goss as our Internal Auditor for 2024/25 at an agreed fee of £250 on a motion proposed by Cllr C Penrose and seconded by Cllr R Curtis

c) Provide:
   i. Evidence of where issues raised within internal and external audit reports received during the period (1 April 2023 to 31 March 2024) have been considered by the Council; and

Minutes 13th May 2024

1 **FINANCIAL MATTERS.**

1. Council resolved to approve the payments for May (Appendix 1) on a motion proposed by Cllr A Manning and seconded by Cllr C Penrose.
2. Council resolved to approve the April Bank Statement on a motion proposed by Cllr A Manning and seconded by Cllr C Penrose.
3. Council resolved to approve the April Bank reconciliation. (Appendix 2) on a motion proposed by Cllr A Manning and seconded by Cllr C Penrose.
4. Council resolved to approve the Year End accounts differences variation carried forward from April PC Meeting on a motion proposed by Cllr A Manning and seconded by Cllr R Head.
5. Council resolved to approve the recommendations of the 2023-24 Internal Audit report, completed AGAR section and auditors' invoice TG7 for £250.00 on a motion proposed by Cllr A Manning and seconded by Cllr J Stone.
6. Council resolved to approve AGAR section 1 Annual Governance Statement on a motion proposed by Cllr A Manning and seconded by Cllr J Stone.
7. Council resolved to approve AGAR section 2 Accounting statements on a motion proposed by Cllr A Manning and seconded by Cllr J Stone.

(2)

8. Council resolved to approve the publication of notice of elector's rights for AGAR 2024 on a motion proposed by Cllr R Head and seconded by Cllr D Miller.
9. Council resolved to approve the second payment of £1050 to complete contribution of £2100 towards JPAG costs for AONB submission as agreed in January 2023 on a motion proposed by Cllr C Penrose and seconded by Cllr R Head.
10. Council resolved to approve payment of support funds to Shiplake Harpsden Dunsden Sick poor fund £250.00 on a motion proposed by Cllr F Galton-Fenzi and seconded by Cllr D Pheasant.
11. Council resolved to set up working party to review revised financial regulations and Audit report actions. ACTION: Clerk

ii. An extract of the minutes where revised procedures have been adopted during this period; Actions are in process of being implemented

iii. Copies of agreed action plans to implement recommendations. SEE attached scanned Action Plan

(L)

clerk@shiplakepc.com

From:	Theresa Goss <theresa.goss@sky.com>
Sent:	25 June 2024 12:01
To:	clerk@shiplakepc.com
Subject:	Re: Independence confirmation

Hi Roger, thank you for the email.

I can confirm that I do not undertake any duties in relation to Shiplake Parish Council outside of my internal audit role and I am completely independent.

Thanks, Theresa

On Tuesday, 25 June 2024 at 11:55:38 BST, clerk@shiplakepc.com <clerk@shiplakepc.com> wrote:

Hi theresa

We have been selected for an intermediate review and one of the pieces of evidence they want is confirmation of your independence

i. A confirmation that the internal auditor does not undertake tasks outside of their internal audit role, such as processing transactions or being involved in decision making, which may compromise their independence;

Can you drop me a line confirming ?

Roger Hudson

Clerk to the Council

Shiplake Parish Council

01491577654

07831106394

Key Recommendations from the 2023/2024 Internal Audit Shiplake Parish Council
Final Report 25.04.24

Annual Return Section	Process	Findings	Recommendations and actions	Date actioned
B	Council's Financial Regulations have been met with regard to expenditure	The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	Financial Regulations should be reviewed by the Parish Council each year and reflect the NALC model. The template is available on the NALC web site.	Finance working party reviewed 24/06/2024 Council to review 08/07/2024
C	Review of Internal Controls	The Council does have adequate provision.	A policy for Internal Financial Control has been adopted and to strengthen the controls, a Councillor (D Miller)and (Chair) should be nominated by the Parish Council as being responsible for Internal Controls. This should ideally, not be a Councillor who is a signatory on the PC bank account. If it is unavoidable and the Councillor responsible for Internal Controls is a bank signatory, then the Councillors should approve payments if no other Councillors are available to do so. The nominated Councillor should then check and sign each month: all invoices, uncashed payments list, uncashed receipts list, bank statements and bank reconciliation. A checklist would also be helpful to ensure these items are covered off each month. All invoices should be stamped with the Clerk's initials, date of the release of payment, Scribe code and the budget cost centre. Bank signatories should be reviewed regularly and consideration be given to use of a debit card for the Clerk.	24/6/2024 13/05/2024 13/5/2024

F

Annual Return Section	Process	Findings	Recommendations and actions	Date actioned
C	Review of Risk Assessment	The Council has not recently assessed the significant risks to achieving its objectives using their Risk Assessment. The Financial Risk Assessment on the Parish Council website covers the period 1 April 2022 to 31 March 2023 and is dated 8 March 2021. The LCRS Risk Assessment covers the period 2022/2023 and is dated 22 November 2022.	Ensure that Risk Assessments are reviewed annually, preferably at the beginning of the Financial year.	23/11/2023 14/12/2023
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	The budget amount, detailing receipts and payments should be minuted separately.	To be actioned for 2024-25 in December 2024
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	At each meeting, the Parish Council should review the receipts and payments against the budget, but a quarterly review would be acceptable.	Quarterly
D	Reserves were appropriate	Reserves required more explanation.	The Reserves Policy should include the levels of ear-marked and general reserves and detail how the reserves are intended to be spent.	TBA /CIL money

F

Annual Return Section	Process	Findings	Recommendations and actions	Date actioned
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	Consideration be given to employing a payroll company to run the monthly payroll. Documentation supporting the Clerks payments for salary & expenses and HMRC payments should be uploaded to Scribe and be checked along with all other payments the Parish Council authorises. Currently there is no audit trail on Scribe, relating to the Clerks salary and the HMRC payments. This information can be downloaded from HMRC Basic PAYE Tools when the monthly payroll is run.	13/05/2024
H	Asset Controls - all material assets correctly recorded	An asset register was published on the web site for 2022/2023 web site, but it is unclear when it was last reviewed. The Annual Return states an increase in assets during 2023/2024 of £42,443.99 but I am unable to find the 2023/2024 register to note the additional items	The Asset Register must be reviewed, updated and published annually. It is noted that the Clerk has now uploaded the updated Assets Register to the Parish Council web site.	Actioned

4

Transparency Compliance

Process	Criteria	Findings	Recommendations and actions	Date actioned
Review of Internal audit action plan has been considered and actioned?	Good Practice	The Internal Audit has been reviewed the previous year.	The Internal Auditor's report for 2022/2023 was considered by the Parish Council. It is clear from referencing the IA report for 2022/2023 that some recommendations were actioned. However, I would recommend a full report is submitted to the Parish Council listing the IA's recommendations for 2023/2024 and the actions taken, as this would ensure the Parish Council is meetings all of its obligations.	Prepared and reviewed by Finance working party 24/06/2024 to be approved by Council 08/07/2024
Compliance with the Transparency Code	Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.			
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Not currently available for 2023/2024	Publish up to date Asset Register on Parish Council website.	13/05/2024

Further Recommendations:

Following the completion of the Internal Audit, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015. The review on the web site for 2022/2023 contains no information relating to areas of development and has not been signed and dated. <u>**TBA**</u>

Staffing – I recommend that the Clerk has an annual appraisal and that a Staffing Committee is established to undertake this process. Details of the Terms of Reference for a Staffing Committee are available from OALC. <u>**CLERK TO DISCUSS WITH CHAIR (ACTIONED)**</u>

Standing Orders & Financial Regulations – These should be reviewed by the Parish Council each year and reflect the NALC model. The template is available on the NALC web site. <u>TO BE</u> <u>**ACTIONED 8/7/2024**</u>

Training - The Clerk should be supported in any training which he requires; of particular use to start would be the Introduction to Local Council Administration (ILCA) or FILCA (Financial Introduction to Local Council Administration together with any courses provided by OALC and SLCC.

Councillors should also be encouraged to attend any relevant training offered by OALC.

4

Document Management – If not already implemented, a Document Retention policy should be adopted to assist in items to archive. **TBA**

Councillor Email Accounts - As part of GDPR, it is recommended that all Councillors should use the email addresses provided for them by the Council. These should preferably be from the Council's domain name using '.gov.uk' **COUNCILLOR PARISH EMAILS EXIST @shiplakepc.com**

F

Shiplake Parish Council Breakdown of reserves held

Please complete or update the highlighted boxes to help provide a breakdown of the types of reserves held by the authority at the year end:

		£	£	£
Earmarked reserves*:				
	website upgrade	15000		
	Badgers walk Playground swings	20000		
	Footpath Upgrade	4300		
	Reserve 4			
	Reserve 5			
			39300	
Restricted (ring-fenced) reserves:				
	CIL (S106) monies	44398		
	Reserve 2			
	Reserve 3			
	Reserve 4			
	Reserve 5			
			44398	
General reserves		47000		
			47000	
Total reserves				**130698**
Box 7 per Annual Return				130,698
Difference				**0**

Explanation of difference (if applicable):

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

(9)

(ii)

SHIPLAKEPARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement <u>**Tuesday 11th June 2024**</u> (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:**	
(b) Mr R V Hudson Parish Clerk 66, Makins Road, Henley on Thames RG9 1PR	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) <u>**Wednesday 12th June 2024**</u>	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below
and ending on (d) <u>**Tuesday 23rd July 2024**</u>	(d) The inspection period between (c) and (d) must also include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: MOORE **Moore (Ref AP/HD)** **Rutland House** **Minerva Business Park** **Lynch Wood** **Peterborough** **PE2 6PZ**	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority
5. This announcement is made by (e) <u>Mr R V Hudson Parish Clerk</u>	

SHIPLAKE PARISH COUNCIL

Explanation of delay of issue of Public Rights notice

Last year I was criticised for issuing the notice on the same date as approval so this year I was more cautious.

Following meeting on 13th May I was then on leave and so actioned the public rights form for when I returned starting on 11th June . The next PC meeting to approve had been rearranged for 17th June and I felt this was too late .