

Public Sector Audit

Goxhill Parish Council

Internal Audit Report for the year ended 31 March 2023

Public Sector Audit

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Introduction

Part 2, paragraph 5 (1) of the Accounts and Audit Regulations 2015 imposes a duty on Local Councils to “undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.

Internal audit is a key component of the system of internal control. The purpose of internal audit is to review whether the systems of financial and other controls over a council's activities and operating procedures are effective.

At the request of the council I have conducted an Internal Audit review of the council's accounting records in respect of the financial year ended 31 March 2023. I have acted independently and, on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in place during the financial year.

The audit has been carried out in accordance with the council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions and recommendations have been recorded in the table below.

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Prioritisation of recommendations

In accordance with good internal audit reporting practice and the Governance and Accountability for Local Councils Practitioners Guide, the recommendations contained in this report have been prioritised. The following 'traffic light' system for the prioritisation of recommendations has been adopted: Page | 3

- Significant weakness in internal control requiring urgent attention.
- Moderate weakness in internal control requiring attention within the current year.
- Minor weakness in internal control, or matters of good practice the council may wish to consider, to be addressed within the current year.

Distribution List

Chairman of the Council

All Members of the Council

Clerk to the Council

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The findings of the audit are summarised below

	Test	Findings and Recommendations
1	Have appropriate books of account been properly maintained throughout the year?	<p><u>Appropriate accounting records</u></p> <p>Findings</p> <p>The cash book is maintained on a combined receipts and payments spreadsheet and is arithmetically correct.</p> <p>It is sufficiently well analysed to provide all the information required for the completion of the Annual Governance and Accountability Return (AGAR).</p> <ul style="list-style-type: none"> ➤ It is noted, however, that staff training costs have been included in the staff costs column of the cash book and hence in line 4, Staff Costs, on the year-end Accounting Statement. The 2022 NALC/SLCC Governance and Accountability Practitioners Guide identifies that: <p><i>"line 4, staff costs, on the Accounting Statements should show all the costs to the authority relating to the employment of its staff. Staff costs for the purpose of Line 4 include the gross salary of employees, employer's national insurance contributions, employers pension contributions, gratuities for employees or former employees and severance or termination payments to employees. The following are not staff costs for the purpose of Line 4; mileage and other travelling and subsistence allowances, "Homeworking allowance" that is, an allowance paid to cover the extra costs of working from home, the provision of work related training, the reimbursement of childcare or other carers costs, the reimbursement of a staff members subscription to the Society of Local Council Clerks, the provision of office supplies such as laptop, scanner or stationery and consultants and agency staff."</i></p> <p>The cost of maintaining the Millennium Green has been incurred by the council and is included in its accounting records and year-end Accounting Statement. The council correctly minuted in June 2021 that <i>"The council has agreed to spend its own funds on the maintenance and upkeep of the Millennium Green playing field for the good of the community as a whole."</i></p> <ul style="list-style-type: none"> ➤ It is noted that such expenditure has been analysed in the cash book as "Assets/Street furniture" or "Council Contracts". Since the previous audit the accounting for such expenditure, when the council is the Sole Trustee of a Trust, has been clarified. ERNLLCA has confirmed that a council is entitled to

		<p>recover the VAT element of the costs incurred on behalf of a Trust, for which the council is the Sole Trustee. It is noted that the council has correctly reclaimed the VAT it has incurred for the Millennium Green. Also, the Government and the External Auditor have this year confirmed that Trust Fund disclosure responses have not been accurately completed (by many councils) on all sections of the AGAR. They have confirmed that:</p> <p><i>"This area of the form is generally poorly answered, guidance is provided on the form. The 2022/23 AGAR has been updated to include Section 2 Box 11a and Box 11b in order to clarify the responses required. Section 11.a requires the council to confirm that the Council, as a body corporate, acts as Sole Trustee and is responsible for managing Trust funds or assets. Section 11.b requires the council to confirm that The figures in the accounting statements above do not include any Trust transactions."</i></p> <p>As the council has no specific legal power to incur expenditure on behalf of a Charitable Trust, such expenditure must be treated as a charitable donation and coded to s.137 of the 1972 Local Government Act.</p> <p>A year-end bank reconciliation has been performed and monthly reconciliations are presented to each meeting of the council.</p> <p>Recommendations</p> <ul style="list-style-type: none"> ● Staff training costs should not be analysed under "Staff Costs" in the cash book. They should be re-analysed under "Administration" in the cash book and hence included in line 6, All Other Payments, on the Accounting Statements. ● All future expenditure incurred by the council on the behalf of the Millennium Green should be coded to s.137 in the council's accounts.
2	Have the council's Financial Regulations and Standing Orders been formally adopted and complied with?	<p><u>Adherence to Financial Regulations and Standing Orders</u></p> <p>Findings</p> <p>The council reviewed and approved amended Financial Regulations at the meeting held on the 2nd February 2023. The regulations are the latest NALC Model. The amendments, in respect of the authorisation of</p>

		<p>payments for various levels of expenditure, are detailed in minute 2302/7. The various limits in section 4.1 of the Financial Regulations submitted to audit have not, however, been amended to reflect the council's decision.</p> <p>The council reviewed and approved updated NALC Model Standing Orders at the meeting held on the 5th January 2023. The latest Model includes revised wording in respect of procurement thresholds.</p> <p>On the 21st December 2022, the Government increased the £25,000 threshold, under the Public Contracts Regulations, to £30,000. NALC has not yet amended its Model Standing Orders and Financial Regulations to take account of this legislative change. It is understood that ERNLLCA has advised councils to wait until NALC has updated its Standing Orders (18.c) and Financial Regulations (11.b) before amending these documents.</p> <p>Recommendations</p> <ul style="list-style-type: none"> ● The council's Financial Regulations should be updated to reflect the amended authorisations for different levels of expenditure, in accordance with council minute 2302/7 of the 2nd February 2022. ● For clarity and transparency purposes the council may wish to update Standing Orders (18.a.c) and Financial Regulations (11.1.b). to reflect the increase in the Government's procurement threshold under the Public Contracts Regulations.
3	<p>Are payment controls effective and VAT properly accounted for?</p> <p>Has the council recorded s137 expenditure separately and is it within the statutory limit?</p>	<p><u>Adequate payment controls</u></p> <p>Findings</p> <p>I have tested a large sample of payments throughout the year for appropriateness of expenditure and agreement with the cash book. I have also tested a sample of payments to check that they have been submitted to council for formal review and approval. For the sample tested, all payments are included on the monthly reconciliation which is submitted to each meeting for council authorisation and is signed as authorised by the Chairman.</p>

	<p>I have tested that VAT has been correctly identified in the cash book and included in the VAT reclaims submitted to HMRC.</p> <ul style="list-style-type: none"> ➤ A payment in April for storage boxes from Amazon is supported by a confirmation of order only and VAT has not, therefore, been recorded in the cash book for reclaim from HMRC. ➤ The receipt in support of a repayment to a Council Member for staining the cemetery benches, included VAT. This was not, however, identified in the cash book for reclaim from HMRC. ➤ Four receipts in support of a payment for the refurbishment of the book exchange and a further 3 receipts that were reimbursed for the leaflet boxes included VAT. The VAT was not identified in the cash book for reclaim from HMRC. The VAT element of all such receipts can be reclaimed from HMRC under the simplified invoice rules for payments of less than £250. ➤ Other similar receipts and order confirmations from Amazon, in support of reimbursed expenditure, have also included an element of VAT which has not been recorded for reclaim purposes. <p>I have reviewed invoices for completeness, accuracy, correct year of account, classification in the cash book and compliance with the council's Financial Regulations.</p> <ul style="list-style-type: none"> ➤ It is noted that quotations were sought for path resurfacing during the year, in accordance with Financial Regulations. ➤ It is also noted that previous contracts for the Cemetery, Millennium Green and the playing field expire on the 31st May 2023 and will therefore need to be re-tendered for during 2023/24. <p>The council pays for the maintenance of the Millennium Green as the Trust does have any funds. As recommended by the External Auditor, the council minuted in June 2021 that <i>"The council has agreed to spend its own funds on the maintenance of the Millennium Green for the good of the community as a whole."</i></p> <p>An analysis column has correctly been included in the cash book for expenditure incurred using statutory powers provided by s.137 of the Local Government Act 1972.</p> <ul style="list-style-type: none"> ➤ As noted in section 1 of this report, as the council has no specific legal power to incur expenditure on behalf of a Charitable Trust, such expenditure must be treated as a charitable donation and coded to s.137 of the 1972 Local Government Act.
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		<p>➤ I was unable to confirm that the annual statutory limit for s.137 had not been exceeded by the council as the number of electors in the parish was not provided to audit this year. Based on previous figures provided for the number of electors in the parish, the total has not been exceeded.</p> <p>One cheque was issued during the year and the stub has correctly been initialled by both signatories to signify agreement with the cheque and the documentation provided at the time of signing.</p> <p>Recommendations</p> <ul style="list-style-type: none"> ● The council should always obtain official VAT invoices from suppliers, such as Amazon, to enable it to recover the VAT element of purchases. ● All VAT incurred by the council should be recorded in the cash book for reclaim from HMRC. ● As noted in section 1 of this report, as the council has no specific legal power to incur expenditure on behalf of a Charitable Trust, such expenditure must be treated as a charitable donation and coded to s.137 of the 1972 Local Government Act. ● The council must be mindful of the annual statutory limit for s.137 expenditure. For the year of audit the Department for Levelling Up, Housing and Communities (DLUHC) notified the National Association of Local Councils (NALC) that the appropriate sum for the purpose of section 137(4)(a) of the Local Government Act 1972 (the 1972 Act) for local (parish and town) councils in England for 2022/23 is £8.82 per elector. ● The number of electors in the Parish should be provided to audit annually.
4	Has the council assessed the significant risks in delivering its activities and services and regularly reviewed the adequacy of these assessments?	<p><u>Assessment of significant risks</u></p> <p>Findings</p> <p>The council maintains comprehensive Risk Assessments covering council owned and maintained land, assets and associated liability to the public. The updated Risk Assessments were approved at the meeting held on the 2nd March 2023.</p>

	<p>Is insurance cover appropriate and adequate?</p> <p>Are financial controls documented and regularly reviewed?</p>	<p>The Risk Assessments identify that both land and assets are inspected regularly. Detailed risk inspection sheets have been completed and provided to audit for review and verification. It is noted that a playground inspection was also undertaken during the year by NLC.</p> <p>I have reviewed the council's insurance cover and the limits of indemnity are adequate.</p> <p>I have reviewed the council's arrangements for the security of its electronic information and the Clerk has confirmed that the council's computer is password protected and is backed up weekly onto a USB memory stick which is also password protected.</p> <p>Following the financial crisis in 2007/8 the Government put in place measures to require banks to ring-fence their retail banking divisions from their investment banking arms to safeguard investors against riskier banking activities; other measures were also introduced to increase banks' capital reserves. The measures introduced by the Bank of England were designed to safeguard customers' bank deposits, together with the Financial Services Compensation Scheme covering the first £85,000 of deposits. The Covid 19 pandemic and, more recently banking collapses in America and Switzerland have again highlighted the fragility of large organisations in the face of global crises and the possible risk of councils maintaining all of their balances in a single institution. A major bank collapse in the UK cannot be forecast but nevertheless should be considered as part of the council's overall risk management strategy.</p> <p>Recommendation</p> <ul style="list-style-type: none"> ● The council should consider whether it wishes to separate the funds it holds between different institutions.
5	<p>Has the annual precept requirement resulted from an adequate budgetary process?</p>	<p><u>Adequate budgetary process</u></p> <p>Findings</p> <p>A detailed annual budget was prepared for the purpose of setting the 2022/23 Precept.</p>

	<p>Has progress against budget been regularly monitored and reported and were reserves appropriate?</p>	<p>Detailed budget monitoring reports were presented to council quarterly for review and approval. The reports include a narrative column which is used to explain the reasons for significant variances between original budget and receipts and payments to date.</p> <p>Year end balances at 31st March 2023 totalled £93,635. The 4th quarter budget monitoring report identifies year-end earmarked reserves of £21,444 for future projects and a general reserve of £72,191. The general reserve equates to 98% of the current year's Precept and is considered both adequate and prudent for a council the size of Goxhill Parish Council.</p>
6	<p>Was all expected income fully received in accordance with the current scale of charges, properly accounted for and promptly banked?</p> <p>Were security controls over cash and cash equivalents effective?</p>	<p><u>Adequate income controls</u></p> <p>Findings</p> <p>The Precept of £77,183 was received in two equal instalments of £38,591.50 on the 29th April and the 2nd August 2022.</p> <p>Apart from the Precept, the council received income from the cemetery, allotments, quarterly VAT refunds, highway verges and PROW and other grants, a refund from NLC of overpaid trade waste and a small amount of bank interest.</p> <p>The council last reviewed its charges and approved a revised Scales of Charges on the 7th April 2022. These covered the Parish Rooms, Allotments, Memorial Hall hire, Tennis Courts, Bowls Club and Bowling Green and Cemetery fees. The Clerk has confirmed that Allotments will be reconsidered during the current year.</p> <p>I have agreed allotment income received to the Scale of Charges and the Allotment Register.</p> <p>I have agreed a sample of cemetery income to the council's cemetery fees and charges.</p> <p>A sample of other income has also been agreed to supporting documentation and the cash book.</p>

7	<p>Were petty cash payments appropriate and supported by receipts?</p> <p>Was all expenditure approved and reported to members?</p> <p>Has VAT been correctly accounted for?</p>	<p><u>Appropriate petty cash controls</u></p> <p>Findings The council does not maintain a petty cash system. All petty expenditure is reimbursed to the Clerk and Council Members via the payments system.</p> <p>Issues regarding the recovery of VAT in respect of the purchase of sundry items are noted in section 3 of this report.</p> <p>Petty cash payments are included in the schedule reported to each council meeting.</p>
8	<p>Do all employees have contracts of employment with clear terms and conditions?</p> <p>Are salaries to employees and all other payments and allowances paid in accordance with council approvals?</p> <p>Has PAYE and NI been correctly deducted and paid to HMRC?</p>	<p><u>Adequate payroll controls</u></p> <p>Findings The council's only employee is the Clerk and a new Contract of Employment dated 1st November 2022 identifies new terms and conditions of employment.</p> <p>It is noted that the gross pay paid to the Clerk was incorrect from April to November 2022. The previous year's pay rate continued to be paid from April instead of the revised rate which was notified by NALC in March 2022. This was corrected in December, together with a further updated pay settlement that was announced by NALC in November 2022.</p> <p>The Clerk is subject to PAYE and NI regulations and, for the sample checked, statutory deductions have been correctly paid to HMRC.</p> <p>The External Auditor now requires me to check that the correct employers' pension percentage contribution has been applied. I have checked the contribution currently being paid by the council and it conforms to the minimum percentage that the council must contribute into the Government's NEST pension scheme.</p> <p>For the current year, and the previous two years, the payroll has been incorrectly calculated; additional audit time, both during the year and at the year-end audit, has been required to analyse, identify and correct the</p>

		<p>errors that have occurred. Many councils now use payroll providers to calculate their payroll and the cost for this service is generally very low.</p> <p>Recommendation</p> <ul style="list-style-type: none"> ● Owing to ongoing payroll errors, the council should consider, as a matter of some urgency, engaging an external professional payroll provider to manage its payroll processing.
9	<p>Is the Asset and Investment Register complete and accurate and reviewed on a regular basis?</p>	<p><u>Appropriate recording of assets</u></p> <p>Findings</p> <p>The council's Asset Register is in the form of a schedule which identifies the council's assets and is in the recommended format.</p> <p>Two Notice Boards, at the Parish Rooms (Howe Lane) and South End, three benches on the Millennium Green, and a laptop computer have been purchased during the year. These assets have been added to the register using the correct method of valuation.</p> <ul style="list-style-type: none"> ➤ It is noted that the register previously recorded a Notice Board on Howe Lane and benches on the Millennium Green. This year's records identify that the new Millennium Green benches are replacements, but it is not known if the Howe Lane Notice Board is also a replacement. ➤ It is noted that the council also purchased other items during the year. These included UK flags - £78, a gate for the allotment - £70 and three stainless steel plaques - £171. These items have not, however, been added to the register. <p>Recommendations</p> <ul style="list-style-type: none"> ● When assets are replaced, the original asset description should remain in the register, the value should be reduced to nil and the disposal column should be completed. ● A copy of the revised Asset Register and revised Accounting Statement should be forwarded to Public Sector Audit for future use and record purposes.

		<ul style="list-style-type: none"> ● As previous audits have also identified that some new assets have not been added to the register prior to the audits, the council should include an "Asset" column in the cash book to ensure that they are identified at the time of purchase and hence recorded in the Asset Register. ● The council should compare the asset valuations on the insurance schedule to the Asset Register to ensure that all assets that the council wish to insure are adequately covered. ● All assets purchased during the year should be added to the register and deletions should be recorded as described above; the revised year-end total, as a result of these changes, should then be recorded in line 9, fixed assets, on the Accounting Statement, prior to the AGAR being submitted to the External Auditor.
10	<p>Were bank reconciliations performed on a regular and timely basis?</p> <p>Has a year-end reconciliation been performed and balanced?</p> <p>Have all bank reconciliations been reviewed by an appointed member and evidenced as such?</p>	<p><u>Adequate bank reconciliations</u></p> <p>Findings</p> <p>Year-end and monthly bank reconciliations have been prepared by the Clerk and presented to each council meeting. They include two of the council's bank accounts and do not include any unusual or balancing entries.</p> <p>It is noted that the Youth Account has not been closed but has been reduced to a nil balance. The account is not, however, included in the monthly and year bank reconciliations as guidance advises.</p> <ul style="list-style-type: none"> ➤ As previously recommended: <i>"As the Youth Account remains open with a nil balance, it remains one of the council's bank accounts and, as such, should still be included on the monthly bank reconciliation (showing a nil balance, unless further funds are transferred into this account)."</i> <p>All reconciliations have been signed as seen and approved by the Chairman of the council.</p> <ul style="list-style-type: none"> ➤ As brought to the council's attention previously: <i>"As a result of issues that have arisen at other Town and Parish Councils it is considered to be good financial management that the respective balances on the accompanying bank statements also be signed/initialled by a Council Member as evidence of the checking of the month end bank balances against the reconciliations."</i>

		<p>Recommendations</p> <ul style="list-style-type: none"> ● As previously recommended: As the Youth Account remains open with a nil balance, it remains one of the council's bank accounts and, as such, should still be included on the monthly bank reconciliation (showing a nil balance, unless further funds are transferred into this account). ● As previously recommended: The authorisation of bank reconciliations by a Council Member is recognised as a significant internal financial control. An authorised Council Member should, therefore, sign both the bank reconciliations and original relevant bank statements as confirmation that both are in agreement.
11	<p>Were Accounting statements 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, were debtors and creditors properly recorded? Has the previous Internal Audit Report been submitted to council and actioned as necessary?</p>	<p><u>Correct accounting basis and previous Internal Audit Report actioned</u></p> <p>Findings</p> <p>The year-end Accounting Statements have been prepared on the correct accounting basis (Receipts and Payments) and, therefore, debtors and creditors have not been included.</p> <p>The Statements agree with the cash book and there is an audit trail from underlying financial records to the year-end statements. As noted in section 1 of this report, the payments for staff training costs have been incorrectly analysed as staff costs in the cash book. For the purposes of completing the year-end Accounting Statements, such costs must be analysed as administration in the cash book.</p> <p>As noted in section 9 of this report, all assets purchased during the year should be added to the register and the values for items replaced should be deleted; the resultant revised year-end total should be inserted in box 9, fixed assets, on the Accounting Statement, prior to the AGAR being submitted to the External Auditor.</p> <p>The 2021/22 Internal Audit Report was presented to the council meeting held on the 9th June 2022 and the action plan was received.</p> <p>The new lines 11.a and 11.b, in respect of the council's responsibility of the Millennium Green Trust, had not been completed before the Accounting Statement was submitted to audit.</p>

		<p>➤ As noted in section 1 of this report the Government and External Auditor have confirmed that: <i>"This area of the form is generally poorly answered, guidance is provided on the form. The 2022/23 AGAR has been updated to include Section 2 Box 11a and Box 11b in order to clarify the responses required. Section 11.a requires the council to confirm that the Council, as a body corporate, acts as Sole Trustee and is responsible for managing Trust funds or assets. Section 11.b requires the council to confirm that The figures in the accounting statements above do not include any Trust transactions."</i></p> <p>Recommendations</p> <ul style="list-style-type: none"> ● As a result of the incorrect analysis of staff training costs, the total of these costs must be re-allocated to line 6 on the AGAR and the figure in line 4, staff costs, must be reduced by the same amount. This must be actioned prior to the submission of the AGAR to the External Auditor and a revised copy of the Accounting Statement must be forwarded to Public Sector Audit for review and record purposes. ● Lines 11.a and 11.b of the Accounting Statements should be completed prior to the AGAR being presented to the External Auditor. Line 11.a should be ticked as "Yes" as the council is the Sole Trustee of the Millennium Green. Line 11.b should also be ticked as "Yes" as the figures in the accounting Statements for 2022/23 do include Trust figures. Next year, following the recommendation to include such expenditure as s.137, the council will be in a position to tick "No" as such costs will correctly be included as s.137, which is a legitimate power to incur such expenditure.
12	If the council certified itself as exempt from an External Audit Limited Assurance Review last year, has it met the exemption criteria and correctly declared itself exempt?	<p><u>Exemption Certificate</u></p> <p>Findings</p> <p>The council, correctly, did not complete an Exemption Certificate under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015.</p>

13	Did the council correctly provide, during the summer, the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations 2015?	<p><u>Exercise of Public Rights</u></p> <p>Findings</p> <p>I have confirmed by a review of the council's website that, during the summer of 2022, the council correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the 2015 Accounts and Audit Regulations.</p>
14	Did the council comply with the publication requirements for the previous year's AGAR?	<p><u>Publication Requirements</u></p> <p>Findings</p> <p>I have reviewed the council's website and confirmed that the council published the correct documents, as required by the Accounts and Audit Regulations 2015. It is noted, however, that the council published the External Auditor's Notice of Conclusion of Audit on the 3rd October 2022. The publication requirements on the AGAR, under the Accounts and Audit Regulations 2015, confirm that the Notice of Conclusion of Audit must be published not later than 30th September 2022.</p> <p>Recommendation</p> <ul style="list-style-type: none"> ● The council must ensure that the publication requirements under the Accounts and Audit Regulations 2015 are accurately met.
15	Has the council met its responsibilities as a Trustee?	<p><u>Trustee responsibilities</u></p> <p>Findings</p> <p>I have previously been advised that the Council is the sole Trustee for both the Goxhill Memorial Hall and Recreation Ground and the Goxhill Millennium Green. The Clerk has now confirmed that the Memorial Hall is owned by a registered Charity for which the council is not the sole Trustee.</p> <p>The Charity Commission's website confirms that Goxhill Millennium Green Trust was registered on the 9th August 1999 and its registered charity number is 1077394.</p> <p>The Millennium Green's Trust Deed's principal covenants are:</p>

		<p>Charity overview: Maintenance of open space known as Goxhill Millennium Green</p> <p>Who the Charity helps: The General Public/mankind</p> <p>How the Charity helps: Provides Buildings/facilities/open Space</p> <p>Where the charity operates: North Lincolnshire</p> <p>Governance: 13 September 1999 - Standard registration</p> <p>Trustees: Goxhill Parish Council</p> <p>As noted in section 1 of this report, the cost of maintaining the Millennium Green has incorrectly been included in the accounting records as council expenditure and hence in the year-end Accounting Statement. When such expenditure is re-analysed as s.137 expenditure for 2023/24, the council will be able to confirm on the AGAR that: <i>"The figures in the Accounting Statement do not include any Trust transactions."</i> This is because the council can legally "donate" funds to the Millennium Green for which it is the Sole Trustee.</p>
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Executive Summary

The audit of the council's accounts and governance arrangements has highlighted issues that have been identified in previous audit reports. Some recommendations require immediate attention to ensure that the AGAR is correctly stated prior to presentation to the council, and the External Auditor for review.

The internal financial control environment within the council will benefit from the council's consideration and adoption of the above recommendations and advisory note. The use of an Audit Plan will assist in the correction of the urgent issues raised and provide a basis for the implementation of the remainder of the recommendations during the current year. An Action Plan will also provide an aide memoir when recording staff costs, VAT, Millennium Green expenditure, recording new and deleted assets, and preparing and authorising bank reconciliation statements.

The Internal Audit has been conducted in accordance with the Governance and Accountability for Local Councils – Practitioners Guide 2022.

I confirm that I have no relationship or interest, financial or otherwise, with any member or officer of the council.

Richard Dixon

Public Sector Audit

26th April 2023

Public Sector Audit

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