

**St Ives Town Council  
Annual Internal Audit Report 2023/24  
Supplementary Sheet**

**Internal Control Objective B** – *The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.*

Our responses to this internal control objective having been met is 'No'

Per the Practitioners' Guide March 2023; Section One — Proper practices annual governance statement, Assertion 1 – Financial Management and Preparation of Accounting Statements<sup>1</sup>, the council needs to review its loan documentation and confirm the total amount of loans currently in existence. From that it needs to calculate the total capital amounts outstanding at the year-end as currently the amount recorded in Box 10 is incorrect but cannot be properly adjusted.

**Internal Control Objective C** – *The authority assessed the significant financial risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

Our responses to this internal control objective having been met is 'No'

Per the Practitioners' Guide March 2023; Section One — Proper practices annual governance statement, Assertion 5 – Risk Management<sup>2</sup> the Council should ensure consideration is given to the risk assessment annually. We note from our review that the Risk Register has not been considered during the year end 31 March 2024.

**Internal Control Objective G** – *Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.*

Our responses to this internal control objective having been met is 'No'

[REDACTED]

---

<sup>1</sup> Extracts from the relevant sections of the JPAG Practitioners' Guide March 2023

**Section One — Financial management and preparation of accounting statements**

1.12 Statement of accounts — The authority needs to ensure that arrangements are in place to enable the preparation of an accurate and timely statement of accounts in compliance with its statutory obligations and proper practices.

<sup>2</sup> Extracts from the relevant sections of the JPAG Practitioners' Guide March 2023

**Section One — Proper practices annual governance statement: Assertion 5 — Risk management**

In order to warrant a positive response to this assertion, the authority needs to have the following arrangements in place:

1.32 Identifying and assessing risks — The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.

**Internal Control Objective H – Asset and investments registers were complete and accurate and properly maintained.**

Our responses to this internal control objective having been met is 'No'

The asset register is currently being migrated onto the fixed asset module of the accounting system and is being updated during the process. There is currently a discrepancy between the balance of the asset register and the balance shown on the account which will need to be investigated further during the next financial year due to impending deadlines relating to the 2023/24 AGAR.

**Internal Control Objective 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.**

Our responses to this internal control objective having been met is 'No'

Per the requirements of the Accounts and Audit Regulations 2015<sup>3</sup>, authorities should ensure documents published on its website remain available for a minimum of five years. Following a review of your website we noted that the Notice of the Period for the Exercise of Public Rights was not available for any of the previous five years, the External Auditor Report and Certificate was not available for 2019/20 and Sections 1 & 2 of the AGAR were not available for 2022/23.

**Internal Control Objective M – The authority, during the previous year (2010-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming dates set).**

Our responses to this internal control objective having been met is 'No'

We draw the Council's attention to page 2 of the AGAR 2022/23 under the Publication Requirements which states that Sections 1 and 2 must be approved and signed prior to publication and the commencement of the public rights period.

---

<sup>3</sup> **Extracts from the relevant sections of the Accounts and Audit Regulations**

**Publication of statement of accounts and annual governance statement for Category 2 authorities**  
**13.—**(1) Subject to paragraph (3), a Category 2 authority must, after the conclusion of the period or the exercise of public rights but not later than 30th September of the financial year immediately following the end of the financial year to which the statement relates, publish (which must include publication on that authority's website)—

(a) the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and

(b) the annual governance statement approved in accordance with regulation 6(3).

(2) Where documents are published under paragraph (1), the authority must—

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and

(b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

**Internal Control Objective N** – *The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).*

Our responses to this internal control objective having been met is 'No'

Per the Publication Requirements stated on Page 1 of the AGAR 2022/23 under the Accounts and Audit Regulations 2015<sup>4</sup>, authorities should have published on their website the Notice of the Period for the Exercise of Public Rights before the 1 July 2023 and Sections 1 & 2 of the AGAR no later than 30 September 2023. Following a review of your website we noted these documents are not available to view.

**Internal Control Objective O** – *Where Trust Funds are held (including charitable) ensure the Council has met its responsibilities as a trustee.*

Our responses to this internal control objective having been met is 'No'

We have noted per the Charities Commission that the Annual Return, Accounts and TAR for the year ended 31 March 2023 the Herbert Ellis Norris Library and Museum were submitted 135 days late. The Council has therefore not met its responsibilities to support and manage the Trust as a Trustee.

---

<sup>4</sup> **Extracts from the relevant sections of the Accounts and Audit Regulations**

**Period for the exercise of public rights**

14.—(1) Any rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

(2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced in accordance with regulation 15(3).

(3) During the period for the exercise of public rights a relevant authority must make the documents referred to in section 26(1) of the Act available for inspection on reasonable notice at all reasonable times.