

Katie Jeffreys

Locum Clerk to Ripon City Council

21 August 2024

Dear Katie

Ripon City Council –Internal Audit 2023-24

Final Audit Report

The internal audit for the 23-24 financial year is now complete. As Councillors are aware, the Clerk to the Council is currently on sick leave. As a result of this, the internal audit and the approval of the Annual Governance and Accountability Return for 23-24 were not completed before the statutory deadline of 30 June. External audit have been informed of this and have reported as follows:

“the implications of Authorities not meeting their statutory approval deadline would be that we are required to report on the missed deadline within our report should an AGAR be submitted for review. For example if the Authority did not meet before the end of June to approve their AGAR, but answers Yes to Assertion I of the Annual Governance Statement we would be required to qualify our report by including an “except for” matter. However, if the Authority answers No to that Assertion, and publish the reason for the No response, then we would raise an “other matter” which does not affect our opinion. “

I also report that I have signed off the Internal Audit Report with one qualification:

Control Objective	Reason for Qualification
I– Periodic and year-end bank account reconciliations were properly carried out.	<ul style="list-style-type: none">- Year-end bank reconciliation originally presented to audit contained errors - Year-end bank reconciliation not reviewed by Councillor as required by financial regulations

Assertion I on the Annual Governance Statement asks the Council to confirm:

“We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.”

The Council must mark assertion I in the Annual Governance Statement as “NO”. This is because the statutory deadline for the AGAR was not met and the system of bank reconciliation at year end was not operating properly.

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

Councillors should note that my year end audit was completed with the assistance of the Locum Clerk and the Administrator. This work was completed on 20 August, and my audit work was limited by the absence of the Clerk.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 23-24. Recommendations are set out at Appendix A. I set out a schedule of tests not completed at this audit at Appendix B, these tests are not relevant to this Council.

The audit was carried out in two stages. The interim audit was carried out on 14 December, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 19 August and concentrated on the statement of accounts and balance sheet.

A - Appropriate books of account have been kept properly throughout the year

Interim Audit

The Council continues to use RBS, an industry specific accounting package. The RBS system is used to report and record the financial transactions of the Council and a review of the nominal ledger shows that all data fields are being entered with sufficient detail.

The Council is currently considering a move away from RBS and transferring accounting records on to the Scribe accounting package. The Scribe bookings module is being used to record income for lettings at Hugh Ripley Hall, and accounting data for the first six months of 23-24 has been input into Scribe. It is recommended that the Council should cease dual running of the Council's accounts. Prior to this the following should be completed:

- run month 6 budget monitoring reports on Scribe and check against those produced by RBS. If the 2 systems produce identical reports, there is assurance that input into Scribe is working
- reproduce month 6 bank reconciliation from Scribe and ensure that the bank can be reconciled
- consult with Scribe and confirm year end procedures for production of income and expenditure accounts.

I can confirm that Scribe is an industry specific accounting package that is used by many councils in the sector, and produces reports and audit records required by Town and Parish Councils.

I confirmed that the Council is up to date with VAT submissions for the year. The quarter 2 VAT return was submitted to HMRC on 7 November 2023. The claim was for £2,989. This has been paid by HMRC and I have checked the receipt to the Council bank account (15.11.23)

I checked the brought forward balances on both the Scribe and RBS systems.

- Scribe - opening cashbook - £762,368
- AGAR 22-23 – Box 7 - £762,368

The external audit certificate for 22-23 was clear, so there are no matters to take forward into the new financial year.

Final Audit

The Council moved accounting records on to the Scribe accounting system after my interim audit. The full financial year for 23-24 has been recorded on the Scribe system and the accounting statements produced using reports set up in Scribe. I confirmed the opening balances were correctly recorded in Scribe at my interim audit.

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

The accounting statements in the AGAR are due to be presented to the meeting of Full Council on 22 August. I have not checked these statements, as they were being prepared at the time this report was issued. My audit has been based on the annual return report produced by the Scribe accounting system. For reference, this is attached at Appendix C to this report.

All comparatives reported in the financial statements have been agreed back to the audited 22-23 accounts, as published on the Council website.

I checked that the Council has continued to reclaim VAT in the course of 23-24. I note that the Q3 refund from HMRC was booked into the cashbook on 13.2.24.

The balance sheet records a VAT debtor of £11,961 at 31.3.24. I understand that that the Q4 VAT return has not yet been submitted to HMRC. I ran the Q4 VAT report and this suggested that VAT reclaimable for q4 23-24 is £10,550, so there appears to be a difference of £1411 on the VAT account on Scribe. It is recommended that the Q4 VAT return is referred to Scribe for review and correction if necessary. It should then be submitted to HMRC as a matter of urgency.

I am prepared to sign off compliance with this control objective on the understanding that the Council will rectify issues on the VAT account once the AGAR process is complete.

B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for

Interim Audit

Standing Orders and Financial Regulations were reviewed at the Council meeting on 10 May 2023. The Council is aware that a redraft of the model financial regulations is being worked on by NALC. This will need to be taken into consideration when the Council next reviews its own regulations.

I selected a sample of 7 non-pay expenditure transactions from the "Current Account List of Payments April to October" report, extracted from the RBS Accounting system. I was able to confirm the following for all transactions tested:

- Payment agreed to invoice,
- Payment set up by Clerk and authorised by Councillor Horton – checked to bank records.
- Expenditure appropriate for the Council
- VAT accounting correct

I note that the Council is overdependent on the Clerk plus one councillor to authorise all payments. This puts the Council at risk of not being able to make payments should either

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

person be unavailable. I recommend that all signatories are required to authorise a batch of bank payments at least once a year.

Final Audit

Non pay expenditure per box 6 to the accounts amounted to £ 224,535, down from £324,257 in 22-23 .

I tested 4 further payments from the final quarter of the financial year. Testing was limited to the following due to the absence of the Clerk:

- Confirming entry on Scribe could be agreed to invoice
- Confirming accuracy of VAT recorded on Scribe
- Confirming expenditure item appropriate for the Council.

Given the results of this testing, and the assurance gained from the interim audit, and previous internal audit work I have completed at the Council, I am satisfied that the Council has met the requirements of this control objective.

C - The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Interim Audit

The Council is insured with Aviva Insurance on a standard local council package organised by the brokers, BHIB. The policy was in date at time of audit, with an expiry date of 31 March 2024. Assets insured are:

Property Insured	Declared Value	Sum Insured
Buildings	£163,565	£196,278
Contents	£445,901	£535,081
Other Property Insured away from the Premises		
Street Furniture	£100,000	£120,000
Gates and Fences	£40,000	£48,000
Playground Equipment	£100,000	£120,000
CCTV Equipment	Not Insured	£0
War Memorials	£75,000	£90,000
Ground Surfaces	Not Insured	£0
Mowers and Machinery	£25,000	£30,000
Sports Equipment	£30,000	£36,000
Regalia	£986,237	£1,183,484

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

Asset coverage is broadly consistent with the asset register. I have confirmed with the Clerk that civic buildings are not owned by RCC. The Council should check with the insurer to confirm that the most recent asset valuation of regalia is sufficient to maintain insurance cover – I understand that the last valuation was around 10 years ago.

I confirmed with the Clerk that the RBS accounting system is backed up whenever the system is updated. Scribe Accounts backs up automatically to a cloud server maintained by Scribe.

Final Audit

The risk register was reviewed at the Council meeting in March 2024. (minute 15/24.4) . The risk assessment is published on the Council website and appears sufficient for a council of this size. However, I repeat my recommendation from the interim audit relating to the devolution of assets from NYCC. The Clerk should prepare a risk assessment as part of the devolution process, to assist in decision making, and in managing risks associated with the asset transfer.

D - The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Interim Audit

The Council is working with North Yorkshire Council on the devolution of assets from the principal authority to RCC. The assets in question are

- Ripon Town Hall
- Ripon Market Square and Car Park
- Public Conveniences

I have recommended that the Clerk should prepare a risk assessment as part of the devolution process, to assist in decision making, and in managing risks associated with the asset transfer.

As a result of this, budget setting for 24-25 is not as advanced as in previous years. The budget and precept is due to completed at the Full Council meeting in January. An extension to the precept deadline has been agreed with NYC.

April Skies

Accounting

The Council continues to receive budget monitoring reports on a quarterly basis. I confirmed that the report for the period to 30 September was included in the binder for the Full Council meeting in November 2023. Reporting is direct from the RBS accounting system (Detailed Income and Expenditure by Budget Heading Report) , and provides full detail of expenditure against budget. At the time of the report (halfway through the financial year), income was at 94% of budget, and expenditure at 33% of budget.

Final Audit

Reserves at 31 March 2024 were £883,232 (22-23 £755,667).

Earmarked Reserves at 31.3.24 recorded on Scribe were as follows:

Capital

EMR Capital Reserve	55,000.00			55,000.00
EMR Cabmen's Shelter Repair I	25,000.00			25,000.00
EMR Legal Fees	10,464.00			10,464.00
Total Capital	90,464.00			90,464.00

Earmarked

EMR Coronation Event	34,329.00	33,163.95	4,500.00	5,665.05
EMR Civic Expenses	1,992.00			1,992.00
EMR Uniforms	2,000.00			2,000.00
EMR Premises/Rent	5,000.00			5,000.00
EMR Hugh Ripley Hall	64,735.33			64,735.33
EMR Events	66,429.42	22,826.95	3,100.00	46,702.47
EMR Strategic Investment Fund	111,025.00			111,025.00
EMR Alderman T F Spence Cap	60,000.00			60,000.00
EMR Furniture/Premises Renew	7,793.02			7,793.02
EMR Partnership Funding	7,250.00			7,250.00
Total Earmarked	360,553.77	55,990.90	7,600.00	312,162.87

Earmarked reserves appear well developed to support the asset base and future projects. I also note that the reserves policy was reviewed at Full Council in March 24. I have not been able to carry out any detailed review of reserves due the absence of the Clerk, but earmarked reserves appear to be well managed.

General reserves at year end were £481K. This is more than the value of the precept, and is in excess of recommended levels set out in the NALC Practitioners' Guide. I am aware that the Council may expect future expenditure relating to the devolution of assets from NYCC. The Council must review the general reserve balance in the next 6 months and allocate monies to earmarked reserves, where appropriate.

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

I confirmed that the budget and precept for 24-25 were properly approved at the 29 January meeting of Full Council - minute 06/24. . A precept of £457,800 was set. I have confirmed a detailed budget is in place, this was presented to councillors at the January meeting, and is loaded on to Scribe ready for budget monitoring in 24-25.

E - Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Final Audit

Precept per box 2 to the accounts was £420,000 (22-23 £410,902). This has been agreed to third party documentation provided by external audit.

Income per box 3 to the accounts was £54,061 (22-23 £52,623).

Again testing was limited due to the absence of the Clerk. I selected a sample of income transactions from the cashbook for the whole of the financial year. For all transactions tested, I was able to agree cashbook entry back to invoice for one transaction and to remittance confirmations for grants received for other credits. My testing amounted to £19K income, more than 30% of non-precept income for the year.

I have not at this time audited income from hirers, this will be taken up at next audit.

F - Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

The Clerk confirmed that the Council has no petty cash

G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.

Interim and Final Audits

Staff costs per box 4 to the accounts were £121,962 (22-23 £116,149).

The Council employs 3 permanent members of staff. Casual payments are also made in respect of a number of ceremonial positions, including Hornblowers and Mayor's Sergeant. Payroll is processed externally, by Yorkshire Accounting Services.

I checked the payroll for August 2023. I was able to agree cashbook figure for net pay back to the payroll report provided the payroll company. I tested 3 salaried members of staff. I was able to agree gross pay back to

- Pay award documentation signed off by the Head of Staffing Committee -Town Clerk
- Contract of employment for 2 officers

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

- Calculation of part month salary for one new starter in month.

H - Asset and investments registers were complete and accurate and properly maintained.

Final Audit

Fixed assets per box 9 to the accounts were £ 93,118 (22-23 £81,121).

I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed.

Fixed assets have increased by £12K since last year end. I have reviewed the asset register and have identified £5.6K worth of additions in 23-24. This leave £6.4K unaccounted for.

I am prepared to sign off compliance with this control objective on the understanding that the Council will prepare a reconciliation setting out movements in fixed assets in 23-24 once the AGAR process is complete. This will enable the internal auditor for 24-25 to properly verify the opening balance.

I – Periodic and year-end bank account reconciliations were properly carried out.

Interim Audit

The Council has 3 bank accounts, the current account with HSBC ,the deposit account with Unity and a Nationwide deposit account. I was pleased to note that bank reconciliations continue to work well . I reviewed the bank reconciliations for September 2023.

The bank reconciliation was completed in full, and signed off by both the RFO and a councillor. I tested the following:

- Checked balances back to bank statements
- Checked arithmetic
- Confirmed cashbook balance to the Council's RBS cashbook

I note that the Nationwide bank account is only reconciled at year end, as only one statement is issued per year by the bank. Consequently I have not checked this account at this audit.

The Council is due to review its investment policy. This is appropriate, as the Council is holding around £900K to £1 million in the Unity Account at any point in time. An initial review of savings and investment accounts open to the Council has been completed. The investment policy review should be finalised in the next few months and monies transferred to appropriate savings accounts.

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

Final Audit

Borrowings per box 10 to the accounts were £nil (21-22 £ nil)

Cash per box 8 to the accounts was £871,270 (22-23 £762,368)

There were a number of errors on the original bank reconciliation presented to me – notably around the area of unreconciled receipts, and bank interest not posted to the accounting system. These have now been cleared. These errors should have been cleared before year end and should have been identified by a prompt system of bank reconciliation. I also note that the year-end bank reconciliation has not been subject to review by a councillor, this must be done before the AGAR is sent to external audit.

However, a year end bank reconciliation has now been produced with the assistance of Scribe. I have been able to complete the following work on the bank reconciliation:

- Cashbook figure at 31.3.24 – agreed to cashbook in Scribe system.
- Bank figure – agreed to bank statements for 31.3.24 for the 3 bank accounts
- There are now no adjusting or unrepresented items on the bank reconciliation.

I am therefore satisfied that the year-end bank reconciliation can now be agreed to the cashbook and the bank statements.

The Council held more than £700K in the Unity Current Account at 31.3.24. This must be reviewed, and cash balances moved to an interest bearing account, if not needed for current expenditure. The investment policy should be reviewed to reflect this.

Because of the errors identified in the original year end bank reconciliation submitted to me and the absence of councillor review of this bank reconciliation, I am unable to sign off that the Council has complied with the requirements of this control objective. The Council should mark box 1 on the annual governance statement as “No”

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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.

Ripon CC has produced accounts on an accruals basis, this is required as income / expenditure is above £200k. A reconciliation between Box 7-8 of the accounts must be prepared, for external audit review, Scribe will be able to assist with this.

An explanation of year-on-year variances must also be prepared, this will need to provide detailed explanations for review year on year changes. These are required by external audit alongside other information requested. These reports were not ready for review at my audit.

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

L: : The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements

As a larger Council, with income / expenditure in excess of £200K, Ripon CC is required to follow the 2015 Transparency Code. I sample checked the following:

- Expenditure – The Council meets this requirement by posting transactions from the cashbooks on RBS on to the Council website. The Council had published payments to the end of June 24 at the time of my final audit
- Grants – up to date - details of 23-24 small grants reported on website

M: Exercise of Public Rights - Inspection of Accounts

Inspection periods for 22-23 accounts were set as follows

Inspection - Key date	22-23 Actual
Accounts approved at Full Council	13 June Full Council
Date of announcement	13 June
Inspection period begins	14 June
Inspection period ends	25 July
Correct length	Yes - 30 working days

I can confirm that regulations were followed in this respect and that the Council can therefore sign off that it has met control objective 4 on the annual governance statement – inspection rights.

The external auditors have raised the following point relating to the Council’s failure to meet the statutory deadline for the 23-24 AGAR:

As stated above, the implications of Authorities not meeting their statutory approval deadline would be that we are required to report on the missed deadline within our report should an AGAR be submitted for review. For example if the Authority did not meet before the end of June to approve their AGAR, but answers Yes to Assertion 1 of the Annual Governance Statement we would be required to qualify our report by including an “except for” matter. However, if the Authority answers No to that Assertion, and publish the reason for the No response, then we would raise an “other matter” which does not affect our opinion. You should also consider this when completing the Annual Governance Statement for 2024/25 as the publication requirements during the year would not have been met (Assertion 4).

The Council must therefore tick box I on the Annual Governance Statement as “NO”

N: Publication requirements 2023 AGAR

The Statement of Accounts, Annual Governance Statement and the external audit certificate are published on the accounts page of the Council website. The Conclusion of Audit Certificate is on the Council website, dated 22 September 2023. This is after the dated of the external audit sign off (4 Sept) and before the statutory deadline of 30 September.

The audit certificate was reported to the Full Council meeting in September 2023 (minute 131/23) The certificate was clear. All reporting of the 22-23 audit certificate has been completed.

O - Trust funds (including charitable) The council met its responsibilities as a trustee.

The Council is sole trustee of the Alderman Tom F Spence Charity – Charity Number 1002235. The 22-23 annual return was submitted to the Charity Commission on 30 January just before the statutory deadline. I note that income in 23-24 was £20K. I remind the Council that an independent examination will be needed if the £25K threshold is breached.

I attach my invoice for your consideration together with the internal audit report from the AGAR. Please note an additional charge on my invoice of £360 due to extra work resulting from:

- Late submission of the AGAR by the Council
- Errors identified in the bank reconciliation resulting in extra audit work

I would like to take this opportunity to thank you and Leah for your help with the audit. Please do not hesitate to contact me if I can be of any assistance.

Yours sincerely



Mike Platten CPFA

Appendix A

Interim Audit Recommendations - 23-24 audit

Matter Arising	Recommendation	Council Response, and internal audit assessment
It is recommended that the Council should cease dual running of the council's accounts.	<p>Prior to this the following should be completed:</p> <ul style="list-style-type: none"> - run month 6 budget monitoring reports on Scribe and check against those produced by RBS. If the 2 systems produce identical reports, there is assurance that input into Scribe is working - reproduce month 6 bank reconciliation from Scribe and ensure that the bank can be reconciled - consult with Scribe and confirm year end procedures for production of income and expenditure accounts. 	
I note that the Council is overdependent on the Clerk plus one councillor to authorise all payments. This puts the Council at risk of not being able to make payments should either person be unavailable	I recommend that all signatories are required to authorise a batch of bank payments at least once a year.	
The Council should check with the insurer to confirm that the most recent asset valuation of regalia is sufficient to maintain insurance cover	I understand that the last valuation was around 10 years ago	

April Skies

Accounting

<p>The Council is due to review its investment policy. An initial review of savings and investment accounts open to the Council has been completed.</p>	<p>The investment policy review should be finalised in the next few months and monies transferred to appropriate savings accounts</p>	
<p>Transparency Data</p>	<p>No reports have been published since the start of the 23-24 financial year – this information should be posted quarterly, so needs to be updated.</p>	
<p>I note that the Council held more than £700K in the Unity Current Account at 31.3.24.</p>	<p>This must be reviewed, and cash balances moved to an interest bearing account if not needed for current expenditure. The investment policy should be reviewed to reflect this.</p>	
<p>There were a number of errors on the original bank reconciliation presented to me – notably around the area of unreconciled receipts.</p>	<p>These have now been cleared with the assistance of Scribe. These errors should have been cleared before year end and should have been identified by a prompt system of bank reconciliation.</p>	
<p>I also note that the year-end bank reconciliation has not been subject to review by a councillor,</p>	<p>This must be done before the AGAR is sent to external audit</p>	
<p>Fixed assets have increased by £12K since last year end. I have reviewed the asset register and have identified £5.6K worth of additions in 23-24. This leave £6.4K unaccounted for.</p>	<p>I am prepared to sign off compliance with this control objective on the understanding that the Council will prepare a reconciliation setting out movements in fixed assets in 23-24 once the AGAR process is complete. This will enable the internal auditor for 24-25 to</p>	

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road. Farnham GU9 8BP

April Skies

Accounting

	properly verify the opening balance.	
--	--------------------------------------	--

Final Audit Recommendations - 23-24 audit

Matter Arising	Recommendation	Council Response, and internal audit assessment
The balance sheet records a VAT debtor of £11,961 at 31.3.24. I understand that that the Q4 VAT return has not yet been submitted to HMRC. I ran the Q4 VAT report and this suggested that VAT reclaimable for q4 23-24 is £10,550, so there appears to be a difference of £1411 on the VAT account on Scribe.	It is recommended that the Q4 VAT return is referred to Scribe for review and correction if necessary. It should then be submitted to HMRC as a matter of urgency.	
I repeat my recommendation from the interim audit relating to the devolution of assets from NYCC.	The Clerk should prepare a risk assessment as part of the devolution process, to assist in decision making, and in managing risks associated with the asset transfer.	
The Council is sole trustee of the Alderman Tom F Spence Charity – Charity Number 1002235.	I note that income in 23-24 was £20K. I remind the Council that an independent examination will be needed if the £25K threshold is breached	
I note that the Council held more than £700K in the Unity Current Account at 31.3.24.	This must be reviewed, and cash balances moved to an interest bearing account if not needed for current expenditure. The investment policy should be reviewed to reflect this.	
There were a number of errors on the original bank reconciliation presented to me – notably around the area of unreconciled receipts.	These have now been cleared with the assistance of Scribe. These errors should have been cleared before year end and should have been identified by a	

	prompt system of bank reconciliation.	
I also note that the year-end bank reconciliation has not been subject to review by a councillor,	This must be done before the AGAR is sent to external audit	
Fixed assets have increased by £12K since last year end. I have reviewed the asset register and have identified £5.6K worth of additions in 23-24. This leave £6.4K unaccounted for.	I am prepared to sign off compliance with this control objective on the understanding that the Council will prepare a reconciliation setting out movements in fixed assets in 23-24 once the AGAR process is complete. This will enable the internal auditor for 24-25 to properly verify the opening balance.	

Appendix B

Internal Audit Control Objectives – Marked as

not covered

Control Objective	Area for Audit	Why this has not been audited
F	Petty Cash	No petty cash at this council
K	Exemption from limited assurance review	Council had limited assurance review in 22-23

Appendix C

21 August 2024 (2023 - 2024)

Ripon City Council
Annual Return

Accounts for Year from 01/04/2023 to 31/03/2024

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on an INCOME and EXPENDITURE basis.

Box No.	Description	Last Year £	This Year £
1	Balances brought fwd	732,548.30	755,667.30
2	Annual precept	410,902.00	420,000.00
3	Total other receipts	52,623.00	54,061.86
4	Staff Costs	116,149.00	121,962.20
5	Loan interest/capital repayments	0.00	0.00
6	Total other payments	324,257.00	224,534.90
7	Balances carried forward	755,667.30	883,232.06
8	Total Cash and Short Term Investments	762,368.43	871,270.19
9	Total Fixed Assets and Long Term Investments	81,121.00	93,118.20
10	Total Borrowings	0.00	0.00

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP