

**HASKETON PARISH COUNCIL**  
**2023-24 INTERNAL AUDIT REPORT RECOMMENDATIONS and COMMENTS**

**Section 2 – Financial Regulation and Standing Orders**

Are Financial Regulations up to date and reviewed annually? YES

Financial Regulations were reviewed by council at a meeting held 11th May 2023 and are based on the NALC Model Financial Regulations.

COMMENT: Revised Financial Regulations have now been published by NALC which council should given consideration at its next review.

**New financial regulations issued by NALC once ratified will be adopted by the Parish Council.**

**Section 9 – Asset control**

Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices? YES

The Asset Register, as viewed on the Council's website, and as approved at the meeting of 11th May 2023, reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end 31st March 2024 is £60,125.47.

COMMENT: The figure in the Asset Register for 2022/2023 was detailed as £39,084. Council will need to determine if it should restate last year's figure and if so, provide an explanation to the external auditor on the difference in value. Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2022 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.

**Explanation given in the Explanation of Variances to be submitted with AGAR – Extensive purchases made of benches rewinding equipment and new driveway**

**Section 14 – additional information**

Was the annual meeting held in accordance with legislation? Partly Met

Council held its Annual Meeting of the Parish Council at which the Chair and other Officers were elected on 11th May 2023 in accordance with legislation in place at that time, at which the LGA Model Councillor Code of Conduct 2020 was adopted. Due to a lack of attendance at the start of the meeting the election of the chairman was deferred to later within the agenda.

**The Meeting was delayed initially, then after a short delay when in quorum it voted on the new positions.**

05/06/24 S LECKIE Hasketon Clerk.