

# INTERNAL AUDIT REPORT/CHECKLIST FOR ALDERWASLEY PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2025

Further to the Internal Audit of Accounts I carried out on 6<sup>th</sup> May 2025 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the Smaller Authorities Proper Practices Panel (SAPPP) - Practitioners' Guide 2025 to be applied in the preparation of statutory annual accounts and governance statements 2024/25.

Page 4 of the 2024/25 AGAR form has been signed off accordingly.

Signed

Brian Wood  
East Midlands Audit Services Ltd

6<sup>th</sup> May 2025

| <b>1. Book Keeping</b> |   |     | <b>Comments</b> |
|------------------------|---|-----|-----------------|
| 1.1                    | Spreadsheet maintained and up to date?                            | Yes |                 |
| 1.2                    | Arithmetic correct?   | Yes |                 |
| 1.3                    | Evidence of Internal Control?                                     | Yes |                 |
| 1.4                    | VAT evidence, recording and reclaimed?                            | Yes |                 |
| 1.5                    | Payments in ledger supported by invoices, authorised and minuted? | Yes |                 |
| 1.6                    | S137 separately recorded and within limits?                       | Yes |                 |
| 1.7                    | S137 expenditure of direct benefit to electorate?                 | Yes |                 |

| <b>2. Due Process</b> |   |     | <b>Comments</b> |
|-----------------------|---|-----|-----------------|
| 2.1                   | Standing Orders adopted (inc GDPR)?                                       | Yes |                 |
| 2.2                   | Standing Orders reviewed at annual meeting?                               | Yes |                 |
| 2.3                   | Financial Regulations adopted?  | Yes |                 |
| 2.4                   | FRs properly tailored to council?   | Yes |                 |
| 2.5                   | Equal Opportunities policy adopted?                                       | Yes |                 |
| 2.6                   | RFO appointed?  | Yes |                 |
| 2.7                   | List of member interests held?  | Yes |                 |
| 2.8                   | Agendas signed, informative and displayed with 3 clear days' notice ?     | Yes |                 |
| 2.9                   | Purchasing authority defined in FRs?                                      | Yes |                 |
| 2.10                  | Legal powers identified in minutes and/or cashbook?                       | Yes |                 |
| 2.11                  | Committee terms of reference exist and have been reviewed for Committees? | Yes |                 |
| 2.12                  | Council/Councillors contact details on line?                              | Yes |                 |
| 2.13                  | GDPR Privacy Policy on web site ?   | Yes |                 |

| <b>3. Risk Management</b> |  |     | <b>Comments</b> |
|---------------------------|--|-----|-----------------|
| 3.1                       | Does scan of minutes reveal any unusual activity?            | No  |                 |
| 3.2                       | Annual risk assessment carried out?                          | Yes |                 |
| 3.3                       | Insurance cover appropriate and adequate?                    | Yes |                 |
| 3.4                       | Evidence of annual insurance review?                         | Yes |                 |
| 3.5                       | Internal financial controls documented and evidenced?        | Yes |                 |
| 3.6                       | Minutes initialled, each page identified and overall signed? | Yes |                 |
| 3.7                       | Regular reporting and minuting of bank balance?              | Yes |                 |
| 3.8                       | S137 expenditure minuted?                                    | Yes |                 |
| 3.9                       | Up to date Risk Management Scheme?                           | Yes |                 |

| <b>4. Budget</b> |   |     | <b>Comments</b> |
|------------------|---|-----|-----------------|
| 4.1              | Annual budget to support precept?                 | Yes |                 |
| 4.2              | Has budget been discussed and adopted by council? | Yes |                 |
| 4.3              | Any reserves earmarked?                           | No  |                 |
| 4.4              | Any unexplained variances from budget?            | No  |                 |
| 4.5              | Precept demand correctly minuted?                 | Yes |                 |

| <b>5. Payroll – Clerk</b> |   |     | <b>Comments</b> |
|---------------------------|---|-----|-----------------|
| 5.1                       | Contract of employment?                                 | Yes |                 |
| 5.2                       | Tax code issued / contracted out?                       | Yes |                 |
| 5.3                       | PAYE / NI evidence?                                     | Yes |                 |
| 5.4                       | Has council approved salary paid?                       | Yes |                 |
| 5.5                       | Pension provision in place or Opt out?                  | Yes |                 |
| 5.6                       | Other payments reasonable and approved by council?      | Yes |                 |
| 5.7                       | Complaints procedure in place?                          | Yes |                 |
| 5.8                       | Current Grievance and Disciplinary procedures in place? | Yes |                 |

| <b>6. Payroll – Other</b> |   |     | <b>Comments</b> |
|---------------------------|---|-----|-----------------|
| 6.1                       | Contract of employment?                   | N/A |                 |
| 6.2                       | Does council have public liability cover? | N/A |                 |
| 6.3                       | Tax code(s) issued?                       | N/A |                 |
| 6.4                       | Minimum wage paid?                        | N/A |                 |

| <b>7. Asset Control</b> |  |     | <b>Comments</b> |
|-------------------------|--|-----|-----------------|
| 7.1                     | Does council keep a register of all material assets owned? | Yes |                 |
| 7.2                     | Is asset register up to date?                              | Yes |                 |
| 7.3                     | Value of individual assets included?                       | Yes |                 |
| 7.4                     | Inspected for risk and H & S ?                             | Yes |                 |

| <b>8. Bank Reconciliations</b> |   |     | <b>Comments</b> |
|--------------------------------|---|-----|-----------------|
| 8.1                            | Is there a bank reconciliation for each account?        | Yes |                 |
| 8.2                            | Reconciliation carried out on receipt of statement?     | Yes |                 |
| 8.3                            | Any unexpected balancing entries in any reconciliation? | No  |                 |

| <b>9. Year End Procedures</b> |   |     | <b>Comments</b> |
|-------------------------------|---|-----|-----------------|
| 9.1                           | Year-end accounts prepared on correct accounting basis?                     | Yes |                 |
| 9.2                           | Bank statements and ledger reconcile?                                       | Yes |                 |
| 9.3                           | Underlying financial trail from records to presented accounts?              | Yes |                 |
| 9.4                           | Where appropriate, debtors and creditors properly recorded?                 | Yes |                 |
| 9.5                           | Has council agreed, signed and minuted sections 1 & 2 of the annual return? | Yes |                 |
| 9.6                           | Public Rights provision current ?   | Yes |                 |
| 9.7                           | Was External Audit exemptions correctly declared.?                          | Yes |                 |

| <b>10. Miscellaneous</b> |  |     | <b>Comments</b> |
|--------------------------|--|-----|-----------------|
| 10.1                     | Have points raised at the last audit been addressed?               | N/A |                 |
| 10.2                     | Has the council adopted a Code of Conduct ?                        | Yes |                 |
| 10.3                     | Is eligibility for General Power of Competence properly evidenced? | Yes |                 |
| 10.4                     | Are all electronic files backed up?                                | Yes |                 |
| 10.5                     | Do arrangements for public inspection of council's records exist?  | Yes |                 |
| 10.6                     | Public Rights Provision adopted?                                   | Yes |                 |
| 10.7                     | Complaints Procedure Adopted ?                                     | Yes |                 |
| 10.8                     | Are Training Records kept ?  | No  |                 |
| 10.9                     | Website Accessibility Statement adopted?                           | Yes |                 |

| <b>11. Charities</b> |   |     | <b>Comments</b> |
|----------------------|---|-----|-----------------|
| 11.1                 | Charities reported, accounted and filed separately? | N/A |                 |

|                      |                |
|----------------------|----------------|
| Payee invoice check  | Ridgewood Farm |
| Ledger date          | 17.09.2025     |
| Item/Budget heading  | Cemetery       |
| Ref/cheque no.       | 649            |
| Payment minute ref   | 31/24          |
| Invoice value        | £300.00        |
| Minute value         | £300.00        |
| Payment value        | £300.00        |
| Bank Statement value | £300.00        |
| Timely payment       | Yes            |
| VAT recorded         | Yes (£50'00)   |
| S137 recorded        | N/A            |
| S137 minuted         | N/A            |

| <b>Annual Return (Page 6)</b> |  |                           |                           |
|-------------------------------|--|---------------------------|---------------------------|
|                               |  | Year ending 31 March 2024 | Year ending 31 March 2025 |
|                               |  | £                         | £                         |
| 1                             | Balances brought forward                                       | 11355                     | 9772                      |
| 2                             | Annual precept   | 8100                      | 8505                      |
| 3                             | Total other receipts   | 851                       | 1738                      |
| 4                             | Staff costs  | 2583                      | 2714                      |
| 5                             | Loan interest/capital repayments                               | 0                         | 0                         |
| 6                             | Total other payments   | 7951                      | 6580                      |
| 7                             | Balances carried forward                                       | 9772                      | 10721                     |
| 8                             | Total cash and investments                                     | 9772                      | 10721                     |
| 9                             | Total fixed assets and long term investments and assets        | 567852                    | 567852                    |
| 10                            | Total borrowings   | 0                         | 0                         |
| 11                            | Section 2 annual return figures completed and cross referenced | Yes                       | Yes                       |

|                |  |
|----------------|--|
| <b>Summary</b> | <p><b>Well presented accounts.</b></p> <p><b>No issues to raise.</b></p> |
|----------------|--|

## NOTES

**The Clerk and/or RFO should certify the accounts before the full council approves them.**

**The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (ie 03.06 – 14.07 or 01.07- 11.08)**

