

Annual Internal Audit Report 2024/25

The Hennys Middleton & Twinstead Parish Council

<https://e-voice.org.uk/hennymiddletontwinsteadparishcouncil>

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>	✓		
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.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

25/04/2025

Name of person who carried out the internal audit

Michelle Baker

Signature of person who carried out the internal audit



Date

25/04/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

REPORT/REMIT OF THE INTERNAL AUDITOR FOR THE YEAR ENDING 31ST MARCH 2025

The Hennys, Middleton and Twinstead Parish Council

Internal Auditor: - Michelle Baker

Checks Undertaken: - 25/04/2025

Activity	Met / Partially Met / Not Met	Comment/Report to Council
Do those accounts accord with the information in Section 2 of the Annual Return?	Met	All in good order, very clear.
Will the Council give members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice to be provided?	Met	Notice included
Did the Council correctly provide for the period for the exercise of public rights for the previous year 2023-2024. Evidence of notice provided?	Met	Yes, displayed on website.
Has the Council responded positively to issues that were raised in the previous internal audit report?	Met	Risk management schedule reviewed and minuted at Council Meeting 58.2024/2025 c)
Are significant variances in the Annual Return (section 2) figures explained?	Met	No significant variances.
Has an Asset register been submitted, up to date and concurring with the Annual Report (section 2, box 9)?	Met	Matching.
Have financial and other risk assessments been undertaken? Date and minute number checked?	Met	Risk Management Schedule present and minuted at Council Meeting 58.2024/2025 c)
Has the Council maintained an adequate level of insurance cover. Date and minute number checked?	Met	Approved – 16 th May 2024 - Minute - 13.2024/2025 section h. Insurance documents checked for cover levels.
Is there evidence that the Council considers what legal powers it is using when contemplating undertaking activities?	Met	Currently has General Power of Competence confirmed 10 th July – minute – 26.2023/2024
Activity	Checked	Comment/Report to Council
Has the Council adopted financial regulations and a standing order?	Met	Standing orders reviewed 11 th July 2024 22.2024/25 b) and Financial Regs reviewed 16 th January 2025 58.2024/2025 b)
Is there a Council Minute recording the precept decision? Date and minute number checked?	Met	Approved – 16 th January 2025 - Minute – 59.2024/2025 section b).
Does the precept requirement result from an adequate budget?	Met	Budget agreed 16 th January 2025 - Minute – 59.2024/2025 section b).
Was progress against budget regularly monitored? Were the reserves adequate?	Met	Budget monitoring presented in November, January and May. Reserves maintained above 50% of precept.

Are receipts and payments properly recorded and linked to approvals? Spot checks carried out?	Met	10 payments spot checked. Evidence of payment approval.
Has a separate record of VAT been kept in the accounts?	Met	VAT recorded on accounts spreadsheet.
Has a separate record for Section 137 payments been maintained?	N/A	No S137 payments made.
Were periodic bank reconciliations properly carried out during the year?	Met	Bank reconciliations at every meeting. Checked for accuracy.
Are all payments approved by the Council and recorded in the minutes?	Met	10 payments spot checked. Evidence in the minutes.
Have salaries to employees and allowances to members been paid in accordance with approvals?	Met	Evidence of payslips, PAYE/NI present, spot checked to bank statements.
Have Tax and National Insurance requirements been properly applied?		HMRC annual statement of payments checked.
Have you been provided with access to all documents requested?	Met	All documents received
Were you supplied with contact details for the Clerk and Chair – if requested?	Met	Clerks contact details provided.
Were terms of appointment as Internal Auditor made clear on appointment?	Met	Letter of engagement and terms presented.
Were adequate explanations provided for any query or request for extra information?	Met	No extra queries

I confirm that in acting as Internal Auditor for The Hennys, Middleton and Twinstead Parish Council, I am wholly independent of the Council. I have carried out the above checks and been satisfied of the Council's position prior to completion of the Annual Return of The Hennys, Middleton and Twinstead Parish Council.

Signed: -



Dated: - 25/04/2025