

Bix and Assendon Parish Council
Internal Audit 2024/2025
Final Report

| Annual Return Section | Process | Findings | Recommendations and actions |
|-----------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | Bookkeeping Arrangements | Appropriate books of account have been kept properly throughout the year and are well maintained with audit trails. | <p>The Council could consider using an accounts package such as Scribe, which would greatly assist the Clerk with her role eg. easily producing bank reconciliations, budget monitoring reports and end of year accounts.</p> <p>The Council should be reimbursed for the £140.25 overpayment for payroll services in May 2024.</p> |
| B | Council's Financial Regulations have been met with regard to expenditure | <p>The Financial Regulations have not been reviewed during 2024/2025.</p> <p>The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p> | Financial Regulations should be reviewed annually by the Council and published on the Council's web site. The 2024 template is available on the OALC web site. |
| B | Council's Standing Orders have been reviewed and updated (if necessary) | Standing Orders have not been reviewed since 2022. | Standing Orders should be reviewed annually by the Council and published on the Council's web site. The 2022 template is available on the OALC web site. |
| C | Review of Internal Controls | The Council does have adequate provision. | <p>The Council should adopt an Internal Controls Policy and an Internal Controls Checklist.</p> <p>A Councillor should be appointed to monitor the internal financial</p> |

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| | | | <p>controls and if possible, this Councillor is not a bank signatory.</p> <p>When two councillors are approving the payments, they should be checking the payments prior to authorisation to avoid errors in amounts and to also avoid duplications, such as the two payments to C&M Payroll, the five payments to Zurich in May 2024 and the two payments to Paul Wyatt in November 2024. There does not appear to be a reimbursement of the £140.25 which was overpaid to C&M Payroll.</p> <p>Council to consider the number of bank signatories to ensure there are an adequate amount of signatories on the account. This removes some of the risk of Councillors not being available to approve payments.</p> <p>Council could consider giving the Clerk a debit card with a set limit for small purchases.</p> |
| C | Review of Risk Assessment and Insurance | During 2024/2025, the Council did not assess the significant risks to achieving its objectives using their Risk Assessment. | <p>Insurance policy be reviewed regularly by the Council to ensure adequate cover is in place.</p> <p>The Council must complete a risk assessment on an annual basis and publish the assessment on the Council's web site.</p> |
| D | Budgetary Controls (Precept requirement) | The annual precept requirement for 2024/2025, did not result from a budgetary process but was approved by the Council during 2023/2024. | <p>A budget for 2024/2025 was not approved by the Parish Council.</p> <p>In the minutes of 6 November 2023 and 8 January 2024, there are references to the precept amount, but not a budget amount.</p> <p>The minutes should state the total budget figure and the anticipated</p> |

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| | | | receipts and payments. This should be minuted before the precept amount is approved and minuted separately from the budget. |
| D | Budgetary Controls (Budget monitoring) | Progress against the budget was not monitored and minuted regularly. | The budget should be monitored by the Council on a monthly, or at least quarterly basis. It is noted this process will start from March 2025. |
| D | Reserves were appropriate | The Council does not have a Reserves Policy. | The Council should have a Reserves Policy which includes a reserve for elections. The list of reserves be published on the Council's web site. |
| D | The final outturn is in line with expectations | The final outturn was materially in line with expectations. | No further recommendations. |
| E | Income controls | Expected income was fully received and properly recorded. | No further recommendations. |
| E | VAT | VAT had been appropriately accounted for. | VAT refunds should be claimed from HMRC at least annually by the Council. |
| E | Allotments | Not clear if tenancies are in place, when they are reviewed and when the annual rent is reviewed. | Tenancies and rent should be reviewed annually by the Council. |
| F | Petty cash controls | Petty cash is not operated by the Council. | No further recommendations. |
| G | Payroll controls | Salaries to employees were paid in accordance with Council approvals. | No further recommendations. |
| G | Staffing Matters | Clerk does not have an annual appraisal and is not currently paid the £26 per month Home Working | Clerk to have an annual appraisal and be paid the £26 per month Home Working Allowance. |

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| | | Allowance. | <p>Clerk should also be offered a pension.</p> <p>The Clerk should also have received the pay award in November 2024 and be back paid to her date of appointment.</p> <p>All staffing matters, including the Clerk’s contacts and salary, must have Council approval and the public and press be excluded from this part of the Parish Council meeting.</p> |
| H | Asset Controls - all material assets correctly recorded | <p>The Asset Register has not been updated for 2024/2025 published and uploaded onto the web site.</p> <p>The version currently on the web site is dated 2022/2023.</p> | <p>2024/2025 Asset Register to be review annually and published on the Council’s web site.</p> <p>Council could consider including photographs of assets in the Register.</p> <p>Assets should be inspected regularly and outcomes reported to the Council.</p> |
| H | Asset Controls - all additions and removals correctly recorded | Items have been added but not removed this financial year. | No further recommendations. |
| H | Asset Controls - all Deeds and Titles established and shown on register? | Deeds and titles have not been established; they are not shown on the Register. | Deeds and titles for land and buildings be included in the Asset Register. |
| H | Investment Registers | The Parish Council does not require an Investments Policy. | No further recommendations. |
| I | Bank Reconciliations | Periodic and year-end reconciliations were properly carried out. | No further recommendations. |

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| J | Accounting Statements | The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail. | No further recommendations. |
| K | Limited Assurance Review Exemption | The Council does meet the exemption criteria. | No further recommendations. |
| L | Information published on website | The information is available. | No further recommendations. |
| M | Exercise of Public Rights | The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 1 July to 9 August 2024. | Both the start and end dates indicating the period for the Notice of Public Rights should be reported to the Council. |
| N | AGAR publication Requirements | The Parish Council has complied with the publication requirements for the 2023/2024 AGAR. | No further recommendations. |
| O | Trust funds (If applicable) – the Council met its responsibilities as a trustee | The Parish Council does not operate as a trustee. | No further recommendations. |

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Transparency Compliance for 2023/2024

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| Review of Internal audit action plan 2023/2024 has been considered and actioned? | Good Practice | The Internal Audit for 2023/2024 has been reviewed. | Actions be undertaken on the recommendations. |
| Accounting Statements agreed and reconciled to the 2023/2024 Annual Return | Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts. | Both reconcile. | No further recommendations. End of year accounts to be signed off by the Chairman after year end. |
| Compliance with the Transparency Code | The Parish does fall into the criteria for Councils below the £25k threshold. | | |
| Compliance with the Transparency Code | 1) Expenditure over £100 is recorded on the Council website and with all information requirements | Available in the minutes. | No further recommendations. |
| Compliance with the Transparency Code | 2) Annual Return published on the website | Available on web site. | No further recommendations. |
| Compliance with the Transparency Code | 3) Explanation of significant variances & Bank Reconciliation | Not available on the website. | Explanation of variances for 2023/2024 and bank reconciliation as at 31.03.24 be published on the Council's web site. |
| Compliance with the Transparency Code | 4) Explanation of difference between Box 7 & 8 if applicable | No differences. | No further recommendations. |
| Compliance with the Transparency Code | 5) Annual Governance Statement recorded | Available on web site. | No further recommendations. |
| Compliance with the Transparency Code | 6) Internal Audit Report Published | Unavailable on web site. | The Internal Audit Report for 2023/2024 be published on the Council's web site. |

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| Compliance with the Transparency Code | 7) A List of Councillors' responsibilities | Available on the website. | Councillors are named on the web site, but their responsibilities are not listed. |
| Compliance with the Transparency Code | 8) Details of Public Land and Building Assets | Not included in the Assets Register | Include Deeds and Titles in Asset Register and publish up to date Register on Council's web site. |
| Compliance with the Transparency Code | 9) Minutes & Agendas | Available on the website. | No further recommendations. |

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Further Recommendations

| Process | Criteria | Findings | Recommendations and actions |
|--------------------------------------|------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Training | Regular training for Councillors and the Clerk | The Clerk has attended training, but Councillors have not. | Councillors should attend regular training offered by OALC. Clerk should also be supported if she wishes to undertake any qualifications, including CiLCA. |
| Register of Members' Interests | Publish on Council web site | Register not published on Council's web site. | Register of Members' Interests be published on the Council's web site, or a link from the Parish Council's web site to the District Council's web site, where the register is published. |
| Effectiveness of IA | Review the effectiveness of the Internal Audit | A review has not been undertaken | Following the completion of the Internal Audit 2023/2024, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015. |
| General and Sexual Harassment Policy | Adoption of the new NALC Policy | Policy has not been adopted | The Council to consider adopting the policy to provide protection to staff as well as the Council. A template can be obtained from OALC. |
| GDPR/FOI/Data Protection | Appropriate policies in place | Polices are not in place | Council considers adopting all relevant policies including FOI, Document Retention |

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| | | | Policy, Subject Access Request, Data Breach and Data Protection. Check the ICO web site for templates and advice. https://ico.org.uk/ |
| Code of Conduct | Adoption of Code of Conduct | Unable to confirm when the Code of Conduct was adopted by the Council. | The Council to adopt the Code of Conduct annually and publish on the Council's web site. |
| Equipment for the Clerk | Provision of a Parish Council laptop | Clerk is not provided with a Parish Council laptop. | Council to purchase a laptop for the Clerk. Clerk should not be using personal laptop for Parish Council business. An iCloud account could be considered for backing up the information on the laptop. |

Theresa Goss
Internal Auditor
18 May 2025

