INTERNAL AUDIT REPORT/CHECKLIST FOR CARSINGTON AND HOPTON PARISH COUNCIL FOR THE YEAR ENDING 31 MARCH 2025

Further to the Internal Audit of Accounts I carried out on 12 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 12 May 2025

East Midlands Audit Services Ltd

1. Book Keeping			**Comments**
1.1	Spreadsheet maintained and up to date?	Yes	Scribe Software
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Annual VAT reclaim submitted
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	

2. Due Process			**Comments**
2.1	Standing Orders adopted (inc GDPR)?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	AM/0624/11
2.3	Financial Regulations adopted?	Yes	AM/0624/08
2.4	FRs properly tailored to council?	Yes	New Financial regulations approved
2.5	Equality & Diversity policy adopted?	Yes	AM/0624/11
2.6	RFO appointed?	Yes	AM/0624/07
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days' notice ?	Yes	Checked
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?	N/A	No Committees
2.12	Council/Councillors contact details on line?	Yes	No – Contact made through the Clerk
2.13	GDPR Privacy Policy on web site ?	Yes	

3. Risk Management			Comments
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	Ecclesiastical
3.4	Evidence of annual insurance review?	Yes	FC/0325/07
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	Checked
3.7	Regular reporting and minuting of bank balance?	Yes	Full Council
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	AM/0624/11

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	FC/0125/08
4.2	Has budget been discussed and adopted by council?	Yes	FC/0125/07
4.3	Any reserves earmarked?	Yes	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5 . Payroll – Clerk			Comments
5.1	Contract of employment?	Yes	Checked
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	AM/0624/11
5.8	Current Grievance and Disciplinary procedures in place?	Yes	AM/0624/11

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

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	Schedule checked
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	

8. Bank Reconciliations			**Comments**
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	

9. Year End Procedures			**Comments**
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Receipts and Payments
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?	No	To be signed at the next Full Council meeting
9.6	Public Rights provision current ?	Yes	
9.7	Was External Audit exemptions correctly declared.?	Yes	

10. Miscellaneous			**Comments**
10.1	Have points raised at the last audit been addressed?	No	
10.2	Has the council adopted a Code of Conduct?	Yes	AM/0624/11
10.3	Is eligibility for General Power of Competence properly evidenced?	N/A	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	AM/0624/11
10.6	Public Rights Provision adopted?	Yes	AM/0624/11
10.7	Complaints Procedure Adopted ?	Yes	AM/0624/11
10.8	Are Training Records kept ?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	

11. Charities			**Comments**
11.1	Charities reported, accounted and filed separately?	N/A	No Charities

Payee invoice check	Andrew Deptford	DALC
Ledger date	21 February 2025	11/10/2024
Item/Budget heading	Defib	Training
Ref/cheque no.	BACS	BACS
Payment minute ref	FC/0325/09	FC/1124/09
Invoice value	£1,650.00	£60.00
Minute value	£1,650.00	£60.00
Payment value	£1,650.00	£60.00
Bank Statement value	£1,650.00	£60.00
Timely payment	Yes	Yes
VAT recorded	Yes (£275.00)	N/A (£)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A

Annual Return (Page 6)			
		Year ending 31 March 2024	Year ending 31 March 2025
		£	£
1	Balances brought forward	25,611	21,937
2	Annual precept	5,717	7,718
3	Total other receipts	6,230	8,903
4	Staff costs	5,456	4,990
5	Loan interest/capital repayments	0	0
6	Total other payments	10,165	9,351
7	Balances carried forward	21,937	24,217
8	Total cash and investments	21,937	24,217
9	Total fixed assets and long term investments and assets	38,396	38,208
10	Total borrowings	0	0
11	Section 2 annual return figures completed and cross referenced	Yes	Yes

Summary	**Matters raised at internal audit:** - Payments and receipts schedule to be added to minutes either within the minutes or as an appendix. - Members interests to be uploaded to PC website or linked to District website.

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)

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Clerk to Carsington and Hopton Parish Council

INVOICE ES13/57/25

To: Independent Internal Audit of the 2024/2025 Carsington and Hopton Parish Council Accounts on 12 May 2025

Audit of Accounts			£76.00
Mileage	x .45p		£0.00
		Total	**£76.00**

Bank transfers to East Midlands Audit Services Ltd
Lloyds Bank
Sort code 30 99 50
Account No 54765060

Company No 14533354