

Annual Internal Audit Report 2024/25

North Marston Parish Council

northmarston.org

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. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
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 (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).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

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

Name of person who carried out the internal audit

26/05/2025 29/05/2025

ROGER JOHN KING

Signature of person who carried out the internal audit



Date 29/05/2025

*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).

INTERNAL AUDIT REPORT – 2024/25

North Marston Parish Council

1. Background

1.1. Local Councils, Internal Drainage Boards and other Smaller Authorities in England (includes Parish Councils) are expected to complete an annual return summarising their activities at the completion of each financial year.

1.2. One of the sections within the Annual Governance and Accountability Return (AGAR) is to be completed by the Council's independent internal auditor, who is to give an opinion of the Council's internal controls.

2. Objectives of the Audit

2.1. To examine the system of internal controls to ensure that the Parish Council may obtain an adequate level of assurance for its activities.

3. Scope of the Work and the areas of Audit Work examined.

3.1 The Scope of Work covers the key control tests identified in the Annual Return.

3.2 In undertaking my review for the year to date I have had regard to the materiality of transactions in the year end statement (AGAR). I employed a combination of selective sampling techniques for purchases and receipts in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are robust.

3.2 To complete the audit the following areas of activity have been reviewed, examined and sample tested by Internal Audit:

- ☐ - Suppliers, Payroll, Income and Banking including bank reconciliations.
- ☐ - Paperwork for receipting of payments to/from users of parish facilities,
 - Asset Register and Risk management

3.3. The audit findings of this report have been discussed with the Clerk of the Council and audit recommendations, if any, have been agreed with her.

4. Results

4.1. The Internal Auditor examined the payroll amounts for the financial year 2024/25 and all payments had been made correctly including HMRC.

4.2. Suppliers

4.2.1 All expenditure was found to be correctly recorded and accounted for.

4.2.2 Expenses, if any, paid to Councillors and the Clerk were legitimate and approved correctly.

4.2.3. All donations paid had been agreed by the Council prior to payment being made and properly recorded in the Receipts & Payments records.

4.3. The Risk Management is managed adequately.

4.4. Income collection and Banking

4.4.1 In 2024/25 all income due including facilities hire was received promptly.

4.5. Accounting Records

4.5.1. All receipts and payments are recorded using a bespoke MS Excel spreadsheets and the Clerk carries out bank reconciliations when the bank statements are received.


4.5.3 The Bank Reconciliation has £200 un-presented cheques but they are not recorded in the Receipts & Payments spreadsheets so have no impact on the AGAR.

4.6. Assets - There were £1.6k additions to the assets during the year.

5. Conclusions/Recommendations

5.1. The Internal Controls within the Parish Council and the resulting level of assurance given to the Members is good.

5.2. I have no recommendations to make.



R-J King FFA, FIPA
Internal Auditor
29th May 2025