

Annual Internal Audit Report 2024/25

Barnham Parish Council

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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

DD/MM/YYYY
18/7/2025 DD 19/7/2025

INTERNAL AUDITOR

Signature of person who carried out the internal audit

[Redacted Signature]

SIGNED

Date

20/7/2025

*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).

BARNHAM PARISH COUNCIL
INTERNAL AUDIT REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Introduction

An internal audit of the Parish Council's financial records for the year 2024/2025 has been completed. The audit included all financial transactions for the financial year ending 31 March 2025.

The Parish Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and to determine whether the accounting arrangements, procedural controls, records, and documentary evidence are adequate to ensure the accurate and timely recording of financial transactions, in compliance with all relevant legislation and best practice.

SCOPE

The audit included examination of the receipts and payments accounts; bank statements; supplier invoices and claims for reimbursement; receipts; agendas and minutes of meetings; budgets; fixed asset register; insurance policy; payroll records; confirmation that bank reconciliations and reports are prepared regularly and reviewed at meetings, and that the Council's standing orders and financial regulations are kept up to date.

FINDINGS

Barnham Parish Council uses the Scribe accounting system and the payroll is operated for the council by Suffolk Association of Local Councils.

- 1) Monies paid and received during the year were accurately recorded and reconciled to the bank.
- 2) The accounting records, minutes, standing orders and other financial information were found to be in good order
- 3) VAT records were up to date and correct.
- 4) Fixed assets have been recorded and updated for this accounting period.
- 5) Website: the work in progress noted in last year report has been completed, and all relevant documents are now available to be viewed.

SUMMARY AND OPINION

In my examination no matter has come to my attention that gives me reasonable cause to believe in any material respect that the regulatory requirements have not been complied with.

It is my view that the accounting arrangements, procedural controls, records and documentary evidence are considered to be satisfactory, and accurately record the Council's financial position.

