

# INTERNAL AUDIT REPORT/CHECKLIST FOR HARTINGTON NETHER QUARTER PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2025

Further to the Internal Audit of Accounts I carried out on 6<sup>th</sup> 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.

The 2024/25 AGAR form has been signed off accordingly.

Signed            C J Dean  
                         East Midlands Audit Services Ltd

6<sup>th</sup> May 2025

<b>1. Book Keeping</b>			<b>Comments</b>
1.1	Spreadsheet maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	NA	
1.7	S137 expenditure of direct benefit to electorate?	NA	

<b>2. Due Process</b>			<b>Comments</b>
2.1	Standing Orders adopted (inc GDPR)?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	
2.3	Financial Regulations adopted?	Yes	
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days' notice ?	Yes	
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?	NA	
2.12	Council/Councillors contact details on line?	Yes	
2.13	GDPR Privacy Policy on web site ?	Yes	

<b>3. Risk Management</b>			<b>Comments</b>
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	Financial Regs
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	Financial Regs
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	NA	
3.9	Up to date Risk Management Scheme?	Yes	

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

<b>5. Payroll – Clerk</b>			<b>Comments</b>
5.1	Contract of employment?	Yes	
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	
5.8	Current Grievance and Disciplinary procedures in place?	No	

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

<b>7. Asset Control</b>			<b>Comments</b>
7.1	Does council keep a register of all material assets owned?	Yes	
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 ?	No	

<b>8. Bank Reconciliations</b>			<b>Comments</b>
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	

<b>9. Year End Procedures</b>			<b>Comments</b>
9.1	Year-end accounts prepared on correct accounting basis?	Yes	
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?	NA	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	No	Scheduled for 12 <sup>th</sup> May 2025
9.6	Public Rights provision current ?	Yes	
9.7	Was External Audit exemptions correctly declared.?	Yes	

<b>10. Miscellaneous</b>			<b>Comments</b>
10.1	Have points raised at the last audit been addressed?	Yes	
10.2	Has the council adopted a Code of Conduct ?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	NA	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted ?	Yes	
10.8	Are Training Records kept ?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	

<b>11. Charities</b>			<b>Comments</b>
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11.1	Charities reported, accounted and filed separately?	No	
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Payee invoice check	Brian W Coles Walling Contractor	Pennine Paving/K&H Bakewell
Ledger date	31/08/2024	04/03/2025
Item/Budget heading	Burial Ground	General Admin
Ref/cheque no.	1520	1550
Payment minute ref	24.7.8	25.3.13
Invoice value	£516.00	£252.00
Minute value	£516.00	£252.00
Payment value	£516.00	£252.00
Bank Statement value	£516.00	£252.00
Timely payment	Yes	Yes
VAT recorded	£86.00	£42.00
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A

<b>Annual Return (Page X)</b>			
		Year ending 31 March 2024	Year ending 31 March 2025
		£	£
1	Balances brought forward	12,774	9,152
2	Annual precept	7,000	9,000
3	Total other receipts	2,128	5,913
4	Staff costs	4,959	5,102
5	Loan interest/capital repayments	0	0
6	Total other payments	7,791	8,228
7	Balances carried forward	9,152	10,735
8	Total cash and investments	9,152	10,735
9	Total fixed assets and long term investments and assets	1,000	1,000
10	Total borrowings	0	0
11	Annual return figures completed and cross referenced	Yes	Yes

<b>Summary</b>	
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## 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)**