

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

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.	No further recommendations.
B	Council's Financial Regulations have been met with regard to expenditure	<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>	<p>No further recommendations.</p> <p>Ensure the most up to date version is published on the Council's web site.</p>
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have been reviewed by the Council during the financial year.	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision.	<p>The Council to consider an accounts package, such as Scribe, for the Receipts and Payments and producing end of year accounts etc, which will assist the Clerk greatly in her role.</p> <p>A Councillor be appointed for monitoring Internal Financial Controls. At the end of each month, the appointed Councillor should reconcile the bank statements, bank reconciliation, uncashed payments and uncashed receipts and sign these documents to evidence they have been reviewed.</p>

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

Annual Return Section	Process	Findings	Recommendations and actions
			A debit card could be provided to the Clerk with a set limit.
C	Review of Risk Assessment	During 2024/2025, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	When the budget figure is approved, state anticipated receipts and payments in the minutes.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	No further recommendations.
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 should be reclaimed from HMRC at least annually.
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. Council to consider paying the Home Working Allowance of £26 per month to the Clerk.

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

Annual Return Section	Process	Findings	Recommendations and actions
			The Parish Council offers the Clerk the opportunity to join a Pension Scheme.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been published and uploaded onto the web site.	No further recommendations. Council could consider including photographs of assets in the Register and publishing this version on its web site.
H	Asset Controls - all additions and removals correctly recorded	Items have not been added or removed this financial year.	Inspections of all assets should be undertaken regularly.
H	Asset Controls - all Deeds and Titles established and shown on register?	The Council does not have any land and buildings.	No further recommendations.
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.
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.

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

Annual Return Section	Process	Findings	Recommendations and actions
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 2024 to 9 August 2024.	No further recommendations.
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.

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

Transparency Compliance

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2023/2024 has been considered and actioned?	Good Practice	The Internal Audit has been reviewed the previous year.	No further recommendations.
Accounting Statements agreed and reconciled to the Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	Both reconcile.	No further recommendations.
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 the website.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
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 the website.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	No further recommendations.

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	N/A	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agenda	Available on the website.	No further recommendations.

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Training	Regular training for Councillors and the Clerk	Clerks has attended regular training, but Councillors have not.	Councillors should attend regular training offered by HALC. Council should cover the costs of the Clerk's training courses as her continued CPD, is of benefit to the Parish Council
Mobile Phone	A mobile phone is available to the Clerk	The Clerk does not have a Parish Council mobile phone.	The Council to consider providing a mobile phone to the Clerk.
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.
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.
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 HALC.

Welsh Newton & Llanrothal Group Parish Council
Internal Audit
Final Report 2024/2025

Process	Criteria	Findings	Recommendations and actions
Respect and Civility Pledge	Support of the Pledge	Pledge has not been supported by the Council.	The Council adopts the NALC Pledge. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
Local Council Administration (yellow book), author Chales Arnold Baker	Purchase of the latest version	Clerk does have a copy, but has purchased it herself.	The Council to purchase 13 th edition of Local Council Administration for use by the Clerk, or reimburse the Clerk for the cost of the book she has already purchased. https://www.slcc.co.uk/product/1098/ The Clerk should not buy reference books personally, when they are required to carry out her role as Clerk. These costs should be covered by the Council.

Theresa Goss
Internal Auditor
26 June 2025

