

Internal Audit Report 2024/2025

Appleby Parish Council

Findings & Recommendations

- Ensure the Exercise of Public Rights, and all the year end documentation, is published correctly, this is a requirement of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015, this was advised last year. The assertion made by the Council in Box 4 of the Annual Governance statement should be NO
- Update policies on the Website, as versions are mainly dated 15/3/22, there is also a new model Financial Regulations
- The appointment of the Chair must be the 1st item on the Annual Council Meeting agenda
- Extra Ordinary Meetings should be called by the Chair not the Clerk
- Have the budget on the website for transparency
- Box 9 on the Accounting Statement is the same this year as last year, is the correct following new purchases this year e.g. benches?
- Add all Councillor's Register of Interest Forms to the website as advised last year, these are missing for Cllr Marshall, Bradshaw and Major
- Cllr Major is still on the website despite resigning in January 2025
- Following Cllr Major's resignation was a Casual Vacancy Noticed published, I cannot see any evidence of this as required by Local Government Act 1972 and Local Election Rules
- Make sure that it is clear what decisions Council are making in the minutes e.g.

2501/12

c) Proposed: Cllr Hall, Seconded: Cllr Marshall

Resolved: *The Clerk is to write a tender document*

For what?

- Work towards getting a “.gov.uk” email address as this is an audit requirement for next year

Andy Hopkins PSLCC PIALC

Internal Auditor

June 2025

Appleby Parish Council

Annual Governance and Accountability Internal Audit Report 2024/25

Item	Check	Notes/Findings
Minutes and Agendas	That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully.	<p>Ordinary Council meetings have been called in the correct time.</p> <p>The appointment of the Chair must be item 1 on the Annual Council Meeting agenda.</p> <p>Extra-ordinary meeting should be called by the Chair not the Clerk.</p> <p>Most minutes and agendas have been uploaded to the website. 21 October minutes are missing.</p> <p>Make sure that minutes are not ambiguous.</p>
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	<p>Correct and approved by Council for payment.</p> <p>No VAT was reclaimed this year.</p>
Sales Invoices	Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc.	NA
Credit Control/Debts	That any sales invoices are credit controlled and payments chased.	NA
Receipts and Payments	That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are	<p>A payment schedule is produced for each meeting and signed off.</p> <p>Scribe software is now being used.</p>

	also made properly and properly recorded and supported by paperwork trail.	
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	The Clerk had a written statement of particulars as required.
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	This is authorised as part of the Payment Schedule and includes expenses and HMRC PAYE payments.
Governance & Transparency	That Standing Orders/Finance Regs/Insurance and all other policy documents are in place and that they are reviewed at least annually.	<p>The Council correctly declared an exemption for 2024/25.</p> <p>A number of policies have been reviewed in year but the website has not been updated.</p> <p>The Asset Register was reviewed in May 24. Box 9 on the Accounting Statement is the same this year as last year, is this correct due to new purchases?</p> <p>The AGAR has not been uploaded to the website, apart from the Exemption Certificate.</p> <p>There is no Exercise of Public Rights on the website.</p> <p>There is no Conclusion of Audit on the website.</p> <p>There is no Internal Audit report on the website.</p> <p>There are missing Cllr Register of Interest forms on the website.</p> <p>Following the resignation of Cllr Major was there a Casual Vacancy Notice?</p>

Cash handling	That all cash handled is subject to audit/security trail and this is adhered to.	No petty cash.
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring.	<p>Budget and precept for 25/26 was set in December 25.</p> <p>The budget is not on the website.</p> <p>Regular Bank Reconciliations and quarterly budget monitoring is in place.</p>
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	<p>Bank balances are reported at each meeting.</p> <p>Financial transactions are approved at each meeting.</p>
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability.	Payments are presented and approved at each meeting.
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions.	The Internal Audit was discussed in June 24, but has not been uploaded to the website.
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The precept was agreed by Council in Dec 24 and sent to NLC.

Other notes	.gov.uk email	<p>An approved .gov.uk email account will be an audit requirement next year, and an assertion on the Annual Governance Statement next year.</p> <p>The importance of using .gov.uk domains for websites and emails</p> <p>1 All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.</p> <p>2 To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.</p> <p>3 When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.</p> <p>1 Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:</p> <p>2 Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.</p> <p>3 Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.</p> <p>4 Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.</p> <p>5 Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time,</p>
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