

INTERNAL AUDIT REPORT – 2024/25

Bierton 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) Form 3 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, sales 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/Creditors, Payroll, Debtors/Income and Banking including bank reconciliations.
- ☐ Invoicing to and/or receipting of payments to/from users of parish facilities,
Asset Register, VAT returns and Risk management

3.3. The audit findings of this report, if any, 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 carried out a 100% audit of the payroll amounts for the financial year 2024/25 and all payments had been made correctly including HMRC and pensions.

4.2. Suppliers of goods and services

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

4.2.2 Expenses, if any, paid to Councillors 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 Financial Regulations/Risk Management is well managed.

4.4. Debtors, Income collection and Banking

4.4.1 In 2024/25 all income due including hall hire was received, and promptly banked.

4.5. Accounting Records

4.5.1. All receipts and payments are recorded using the Rialto Alpha system and the Clerk carries out bank reconciliations when the bank statements are received.


4.6. Assets

4.6.1. There were £1,315 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 excellent. I would like to commend the clerk on her diligent record keeping.

5.2 I have no recommendations to make to the council



.....
R J King FFA, FIPA
Internal Auditor
8th June 2025