

Nuffield Parish Council
Internal Audit 2024/2025
Final Report

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.	The Council could consider using an accounts package such as Scribe, which would greatly assist the Clerk with her role eg. easily producing bank reconciliations, budget monitoring reports and end of year accounts.
B	Council's Financial Regulations have been met with regard to expenditure	The Financial Regulations have been reviewed during 2024/2025. The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	No further recommendations, except that the web site version needs the name of the Parish Council including on it.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have not been reviewed in this financial year.	Standing Orders should be reviewed annually by the Council and published on the Council's web site. The 2025 template is available on the NALC web site.
C	Review of Internal Controls	The Council does not have adequate provision.	All payments should be set up by the Clerk and approved by two Councillors. A policy for Internal Financial Controls should be adopted and a Councillor be nominated by the Parish Council as being responsible for the Internal Controls. This should ideally, not be a Councillor who is a

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			signatory on the PC bank account. If it is unavoidable and the Councillor responsible for Internal Controls is a bank signatory, then the Councillor should only approve payments if no other Councillors are available to do so. The nominated Councillor should then check and sign each month: all invoices, uncashed payments list, uncashed receipts list, bank statements and bank reconciliation. A checklist would also be helpful to ensure these items are covered off each month. All invoices should be stamped with the Clerk's initials, date of the release of payment, budget code and the budget cost centre. Council to consider the number of bank signatories to ensure there are an adequate amount of signatories on the account. This removes some of the risk of Councillors not being available to approve payments. Council could consider giving the Clerk a debit card with a set limit for small purchases.
C	Review of Risk Assessment and Insurance	During 2024/2025, the Council did assess the significant risks to achieving its objectives using their Risk Assessment.	The Risk Assessment be published on the Council's web site.

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D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2024/2025, did result from a budgetary process and was approved by the Council during 2023/2024.	The minutes should state the total budget figure and the anticipated receipts and payments. This should be minuted before the precept amount is approved and minuted separately from the budget.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	The budget is currently monitored every six months. The budget should be monitored by the Council on a monthly, or at least, quarterly basis.
D	Reserves were appropriate	The Council does not have a Reserves Policy.	The Council should have a Reserves Policy which includes a reserve for elections. The Policy, including the list of reserves be published on the Council's web site.
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.	No further recommendations.
E	Awarding Grants	Council does not have a policy for awarding grants.	Council to adopt a grant awarding policy which ensures that awards do not go over the Section 137 limit.
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.

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G	Staffing Matters	Clerk does not have an annual appraisal.	Clerk to have an annual appraisal and be offered a pension. The Clerk should also receive the pay award which was agreed in November 2024. The Clerk should receive the back pay to 1 April 2024. All staffing matters, including the Clerk's contacts and salary, must have Council approval and the public and press be excluded from this part of the Parish Council meeting.
H	Asset Controls - all material assets correctly recorded	The Asset Register has not been updated for 2024/2025 published and uploaded onto the web site.	2024/2025 Asset Register to be review annually and published on the Council's web site. Council could consider including photographs of assets in the Register. Assets should be inspected regularly and outcomes reported to the Council.
H	Asset Controls - all additions and removals correctly recorded	Items have not been added and removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	Deeds and titles have been established; they are shown on the Register.	No further recommendations.
H	Investment Registers	The Parish Council does not require an Investments Policy.	No further recommendations.

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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.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 28 June to 9 August 2024.	If the period started on 28 June 2024, it should have ended on 8 August 2024. Both the start and end dates indicating the period for the Notice of Public Rights should be reported to the Council and minuted. The Notice should be published on the Council's web site.
N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2023/2024 AGAR.	When the AGAR is approved by the Parish Council, the minutes should clearly state that Section 1 is approved prior to Section 2 and they be minuted separately.
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.

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Transparency Compliance for 2023/2024

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2023/2024 has been considered and actioned?	Good Practice	The Internal Audit for 2023/2024 has been reviewed.	Actions be undertaken on the recommendations from the 2023/2024 Internal Audit.
Accounting Statements agreed and reconciled to the 2023/2024 Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	Both reconcile.	No further recommendations. End of year accounts to be approved by the Council and signed off by the Chairman, after year end.
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 web site.	The name of the Parish Council should be included on the AGAR.
Compliance with the Transparency Code	3) Explanation of significant variances	Unavailable on the website.	Explanation of variances for 2023/2024 be published on the Council's web site.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	Differences in between boxes 7 & 8.	Explanation required for the differences.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on web site.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Unavailable on web site.	Publish Internal Auditor's report for 2023/2024 on Council's web site.

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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	The Council does not own land or buildings.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the website.	No further recommendations.

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Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Training	Regular training for Councillors and the Clerk and memberships of OALC and SLCC	The Clerk and Councillors have not attended training. The Clerk is not a member of SLCC.	The Clerk and Councillors should attend regular training offered by OALC. Clerk should also be supported if she wishes to undertake any qualifications, including CiLCA. The Council should cover the cost of the Clerk's membership of SLCC as it offers advice and support to Clerks, as well as training opportunities.
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.
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 OALC.
Civility and Respect Pledge	Adoption of the Civility and Respect Pledge	Pledge has not been adopted	The Parish Council is encouraged to support the Civility and Respect Pledge. More information can be obtained from the NALC

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Process	Criteria	Findings	Recommendations and actions
			web site. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
GDPR/FOI/Data Protection	Appropriate policies in place	Polices are not in place	Council considers adopting all relevant policies including FOI, Document Retention Policy, Subject Access Request, Data Breach and Data Protection. Check the ICO web site for templates and advice. https://ico.org.uk/
Code of Conduct	Adoption of Code of Conduct	Unable to confirm when the Code of Conduct was adopted by the Council.	The Council to adopt the Code of Conduct and publish on the Council's web site.
Equipment for the Clerk	Provision of a Parish Council laptop and mobile phone	Clerk is not provided with a Parish Council laptop or a mobile phone.	Council to purchase a laptop for the Clerk. Clerk should not be using personal laptop for Parish Council business. Council to consider providing the Clerk with a Council mobile phone.
Local Council Administration (yellow book), author Chales Arnold Baker	Purchase of the latest version	Clerk does not have a copy.	Council to purchase 13 th edition of Local Council Administration for use by the Clerk. https://www.slcc.co.uk/product/1098/

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Process	Criteria	Findings	Recommendations and actions
Councillor Email Accounts	Parish Council using .gov.uk email accounts	Clerk has a Council email address but the Councillors do not.	In accordance with GDPR, all Councillors should be provided with a Parish Council email address and these are preferably with the Council's domain name plus '.gov.uk'

Theresa Goss
Internal Auditor
25 April 2025

