

**Sandford St Martin 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. | 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 and they have been reviewed during 2024/2025.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p> | No further recommendations. |
| B | Council's Standing Orders have been reviewed and updated (if necessary) | Standing Orders have been reviewed during 2024/2025. | No further recommendations. |

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| C | Review of Internal Controls | The Council does have adequate provision. | <p>No further recommendations.</p> <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 their role.</p> <p>The Council to consider increasing the number of Councillors as bank signatories, to reduce the risk of payments not being made if Councillors are unavailable.</p> <p>The Council to consider providing the Clerk with a debit card for small purchases with a set limit.</p> |
| 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 is agreed, the receipts and payments be minuted, as well as the total budget figure. |
| 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. |

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| E | VAT | VAT had been appropriately accounted for. | No further recommendations. |
| 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. |
| 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. |
| H | Asset Controls - all additions and removals correctly recorded | Items been added but not removed. | No further recommendations. |
| H | Asset Controls - all Deeds and Titles established and shown on register? | Appropriate Deeds and Titles have been established. | 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. |

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| M | Exercise of Public Rights | The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 3 June to 12 July 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. |

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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 | Whilst 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 | Available on the website | 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. |

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| 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 | Available on the website. | No further recommendations. |
| Compliance with the Transparency Code | 9) Minutes & Agenda | Available on the website. | No further recommendations. |

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 NALC & OALC. |

Theresa Goss
Internal Auditor
3 May 2025

