

INTERNAL AUDIT REPORT/CHECKLIST FOR GLAPWELL PARISH COUNCIL FOR THE YEAR ENDING 31 MARCH 2025

Further to the Internal Audit of Accounts I carried out on 17 April 2025, I confirm that the annual audit was carried out in accordance with the suggested approach contained in the Smaller Authorities Proper Practices Panel (SAPPP) - Practitioners' Guide 2025 to be applied in the preparation of statutory annual accounts and governance statements 2024/25.

Page 3 of the 2024/25 AGAR form has been signed off accordingly.



Signed

East Midlands Audit Services Ltd

17 April 2025

1. Book Keeping			Comments
1.1	Spreadsheet maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Q4 still to submit as at date of audit
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted (inc GDPR)?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	61/24 – FC 23/05/2024
2.3	Financial Regulations adopted?	Yes	60/24 – FC 19/09/2024
2.4	FRs properly tailored to council?	Yes	New Financial Regulations adopted.
2.5	Equality & Diversity policy adopted?	Yes	Not reviewed since June 2020
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	Paper versions seen
2.8	Agendas signed, informative and displayed with 3 clear days' notice ?	Yes	
2.9	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	N/A	No committees
2.12	Council/Councillors contact details on line?	Yes	.gov.uk email addresses held by Officers and Councillors.
2.13	GDPR Privacy Policy on web site ?	Yes	

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	
3.3	Insurance cover appropriate and adequate?	Yes	Gallagher
3.4	Evidence of annual insurance review?	Yes	62/24 – FC19/09/2024
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	Full Council Monthly
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	Reviewed in September 2024

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	128/25 – FC 16/01/2025
4.3	Any reserves earmarked?	Yes	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	128/25 – FC 16/01/2025

5. Payroll – Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	Contracted out payroll services
5.3	PAYE / NI evidence?	Yes	
5.4	Has council approved salary paid?	Yes	
5.5	Pension provision in place or Opt out?	Yes	Nest
5.6	Other payments reasonable and approved by council?	Yes	
5.7	Complaints procedure in place?	No	Clerk to take to Council
5.8	Current Grievance and Disciplinary procedures in place?	Yes	Not reviewed since June 2020.

6. Payroll – Other			Comments
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S ?	Yes	

8. Bank Reconciliations			Comments
8.1	Is there a bank reconciliation for each account?	Yes	
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

9. Year End Procedures			Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Income and Expenditure
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	To be agreed at May 2025 meeting.
9.6	Public Rights provision current ?	Yes	
9.7	Was External Audit exemptions correctly declared.?	Yes	

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	Yes	All matters have been resolved
10.2	Has the council adopted a Code of Conduct?	Yes	Date on Policy states it has not been reviewed since June 2020.
10.3	Is eligibility for General Power of Competence properly evidenced?	N/A	
10.4	Are all electronic files backed up?	Yes	IT Provider provides the storage system for the Council this is on the cloud.
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted ?	No	Clerk to take procedure to Council
10.8	Are Training Records kept ?	Yes	Clerk maintains a record of training
10.9	Website Accessibility Statement adopted?	Yes	

11. Charities			Comments
11.1	Charities reported, accounted and filed separately?	Yes	GLAPWELL COMMUNITY SPORTS ASSOCIATION - 1190422

Payee invoice check	T & J Electrics Ltd	Banner Jones Solicitors
Ledger date	02/05/2024	28/01/2025
Item/Budget heading	Defib	Legal Fees
Ref/cheque no.	BACS	BACS
Payment minute ref	30/24	145/25
Invoice value	£390.00	£540.00
Minute value	£390.00	£540.00
Payment value	£390.00	£540.00
Bank Statement value	£390.00	£540.00
Timely payment	Yes	Yes
VAT recorded	Yes (£65.00)	Yes (£90.00)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A

Annual Return (Page 5)			
		Year ending 31 March 2024	Year ending 31 March 2025
		£	£
1	Balances brought forward	47,571	36,027
2	Annual precept	87,000	130,000
3	Total other receipts	56,935	52,966
4	Staff costs	62,983	69,834
5	Loan interest/capital repayments	7,088	28,350
6	Total other payments	85,408	62,066
7	Balances carried forward	36,027	58,743
8	Total cash and investments	26,207	49,598
9	Total fixed assets and long term investments and assets	1,221,671	1,248,035
10	Total borrowings	43,750	18,750
11	Section 2 annual return figures completed and cross referenced	Yes	Yes

Summary	<p>Matters raised at last internal audit:</p> <ul style="list-style-type: none"> -Financial regulations had not been complied with in that the insurance payment had been made on a pro forma rather than an invoice. It was explained that this was due to the inability of the RFO to get the information from the ex parish clerk – noted - Ensuring there are adequate reserves at the end of the year – reserves held are being increased this coming year to the recommendation of NALC for the Parish - 25%. - Failure to publish agendas and minutes on the website – All agendas and minutes are on the website visible to members of the public <p>Councillors Register of Interest could be uploaded to the website or linked to BDC website – personal information can be redacted.</p> <p>Council Policies to be reviewed to ensure meets the needs of the Council and current legislation where applicable.</p>
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NOTES

The Clerk and/or RFO should certify the accounts before the full council approves them.