

Buckland & Chipping Internal Audit Report

(To be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Buckland & Chipping Parish Council		
Name of Internal Auditor:	Peter Evans	Date of report:	6 May 2025
Year ending:	31 March 2025	Date audit carried out:	Initial visit 28/4/25

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

I met Caroline Scott on-line to discuss the council business and to carry out the internal audit on 28th April 2025. Caroline is very well organised and has supplied me everything I need during the audit. She is a credit to the council.

I firstly examined the publicly available information displayed on the council's website including council policies, standing orders, procedures, minutes, agendas financial and other records.

I also reviewed whether my previous report had been discussed and actioned as well as any comments from the external auditor.

I have completed the 2024/25 Annual Internal Audit Report and have completed as yes boxes A, B, C, D, E, G, H, I, J, K, L, M & N.

I have stated as 'not covered' box F as the council do not operate a petty cash account and 'O' as the council does not have any charities.

There are no boxes where I have stated 'No' -- well done..

My comments are below.

A. Appropriate accounting records have been kept throughout the Year.	YES/NO
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I note that the council accounts use the Scribe accounting package.

B. The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	YES/NO
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I checked entries made in April, September, December 2024 and March 2025 and these seemed to be in order. It is noted that the Council follows the procedures stated in the Financial Regulations adopted by the council in July.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES/NO
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There is a very comprehensive risk assessment document on file that the council adopted in May 2024.

D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves are appropriate.	YES/NO
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The budget process for 2025/26 commenced in Autumn 2024. The budget was agreed in December 2025, and the precept finalised in January 2025. However, the audit regulations state that the council, once it had decided the budget, should consider whether reserves could be used to reduce the precept demand. There is no evidence that this was considered.

The budget v expenditure/income progress has been considered over the year.

Action: Buckland & Chipping Council are to ensure that once the budget is set, that the use of reserves is considered and minuted before the precept is set.

E. Expected income was fully received based on correct prices, properly recorded, and promptly banked; and VAT appropriately accounted for.	YES/NO (Precept income)
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F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.	YES/NO/NA
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G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	YES/NO/NA
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The NALC 2024 pay award was finally agreed in November 2024. However, the increase has not been minuted under part 2 (confidential matters). This was reported last year.

Action: Council to minute that they acknowledge the 2024 NALC pay award and ensure that the 2025 award is agreed as stated above.

H. Asset and investment registers were complete and accurate and properly maintained.	YES/NO
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I. Periodic bank reconciliations were carried out throughout the year.	YES/NO
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The bank reconciliations are on each agenda for the council and are printed off of Scribe and signed by the Clerk and Chairman.

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	YES/NO
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K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	YES/NO /NA
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L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	YES/NO.
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It is noted that the papers are available on the Council website embedded into the agenda. However, the Model Publication Scheme needs updating to the version 3 as published by the ICO.

Action: Council to adopt the Model Publication Scheme version 3 as published by the ICO.

M. The authority has, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit regulations.	YES/NO
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The public rights were considered at the meeting of the council in June 2024. The dates were agreed but the notice should be dated the day after the meeting.

Action: Council to include the date of the notice of public rights is at least the date after the date of the meeting at which this matter is considered.

N. The authority complied with the publication requirements for the prior year AGAR.	YES/NO
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The Council correctly considered the Section 1 of the AGAR then 2, then internal auditors report and public rights correctly in 2023/24. These are also correctly recorded on the website.

O. Trust funds (including charitable) - the Council has met its responsibilities as a trustee.	YES/NO/NA
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Yours sincerely,



Peter Evans

Internal Auditor to the Council

e-mail pe140814@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	18,593	15,887
2. Annual precept	9,500	10,450
3. Total other receipts	1,739	11,445
4. Staff costs	3,001	2,114
5. Loan interest/capital repayments	0	0
6. Total other payments	10,935	21,044
7. Balances carried forward	15,887	14,624
8. Total cash and investments	15,887	14,624
9. Total fixed assets and long-term assets	29,167	39,208
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. It is a guide to the accounting practices to be followed by local councils, and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from: