

Leaffield 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.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p>	No further recommendations.
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>
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.

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D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	No further recommendations.
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.	A reserve be ring fenced for elections.
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.
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.	Council to consider employing an external company to run the payroll to remove the responsibility from the Clerk.
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 this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	It is not clear whether appropriate Deeds and Titles have been established; they are not shown on the Register.	Include references to Deeds and Titles in the Asset Register.

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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 not 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: 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 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 not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.		
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	No differences.	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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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	Available on the website.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agenda	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	Clerks has attended regular training, but Councillors have not	Councillors should attend regular training offered by OALC.
Register of Members' Interests	Published on Council web site	Register not published on Council's web site	Register of Members' Interests be published on the Council's web site, or a link from the Parish Council's web site to the District Council's web site, where the register is published.
Burials fees	Complete an annual review of burial fees	Annual reviews of the burial fees have not been undertaken by the Council	Council to review burial fees on an annual basis.
Councillor Email Accounts	.gov.uk email accounts for Clerk and Councillors	Clerk and Councillors have Council email addresses but not .gov.uk	As part of GDPR, it is recommended that all Councillors use the email addresses provided for them by the Council. These are preferably from the Council's domain name using '.gov.uk'
Mobile Phone	A mobile phone is available to the Clerk	The Clerk does not have a Parish Council mobile phone.	The Council to consider providing a mobile phone to the Clerk.

Theresa Goss
Internal Auditor
29 April 2025

