

Internal Audit Report 2024/2025

East Halton Parish Council

Recommendations

Based on my findings highlighted in the report attached I would recommend the Council looks at the following areas:

- There is no Notice of Exercise of Public Rights for 2023/24 on the website.
The Assertion 4, on the Annual Governance Statement approved by Council on 4/4/25, should therefore be **NO** not Yes
- As per the LGA1972, and following Standing Orders, the appointment of the Chairman should be the first agenda item at the Annual Council Meeting
- The following AGAR required information is **NOT** published on the website for 2023/2024, only the Exemption Certificate is published:

Annual Governance Statement 23/24
Accounting Statements 23/24
Annual Internal Report 23/24
Analysis of Variances
Bank Reconciliation
- The agenda for the Annual Parish Council Meeting is not published on the website
- Policies have been reviewed by Council but not updated on the website
- Amend Data Protection Policy on the website as the NALC Legal Topic Note 38 is uploaded, not a policy
- For transparency have the budget on the website, as recommended last year
- Payments are approved at Council, but no details are put in the minutes, again good practice for transparency
- Section 137 and VAT should be recorded appropriately

- Box 7&8 on the Accounting Statement 2024/25 is £10282, however on the Finance report that quotes the amount in the bank, is £10291.88. This should be looked into
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- Box 9 on the Accounting Statement 2024/25 remains the same as the previous year at £35661. However, the Council has made purchases this year, notice board, bins and tables/benches etc. that should be added. This should be looked into
- I'm concerned about having no minute for the agenda item from September 2024
2409/9 Parish Matters
bii) To discuss quotes for the MUGA with the lowest with 2 pitches being £130,000

This involves a large amount of money and if decisions were made this needs to be recorded

- Publish all Council Register of Interests
- Acquire a “.gov.uk” email address this year as this will be an audit requirement for 2025/26

Andy Hopkins PSLCC PIALC

Internal Auditor

May 2025

East Halton Parish Council

Annual Governance and Accountability Internal Audit Report 2024/25

Item	Check	Notes/Findings
Minutes and Agendas	That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully.	<p>Ordinary Council meetings have been called in the correctly.</p> <p>The Annual Parish Meeting should have been called by the Chairman and with 7 clear days notice.</p> <p>Most Minutes and agendas have been uploaded to the website, the agenda for the Annual Council meeting in May is missing as are the minutes of the Cemetery Committee</p> <p>The Election of the Chairman should take place at the 1st Agenda item at the Annual Parish Council Meeting.</p> <p>On the Agenda 6/9/24 there is an item: 2409/9 Parish Matters bii) To discuss quotes for the MUGA with the lowest with 2 pitches being £130,000 However, there is no discussion minuted.</p>
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	Invoices are prepared each month for the Council to approve.
VAT	Where applicable correctly recorded and reclaimed for previous year.	<p>No VAT was reclaimed this year.</p> <p>VAT should be recorded separately on the Finance Spreadsheet.</p>
Sales Invoices	Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc.	Correct

Credit Control/Debts	That any sales invoices are credit controlled and payments chased.	Correct
Receipts and Payments	That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are also made properly and properly recorded and supported by paperwork trail.	A payment schedule is produced for each meeting and signed off. Payments for the cemetery are received and reported.
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	The Clerk had a written statement of particulars, and a review of the Clerks salary was undertaken by ERNLLCA and agreed at Council.
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	Phoenix payroll system has been put in place for payroll and pension payments. Payroll is authorised as part of the Payment Schedule and includes expenses and HMRC PAYE, NI and Pension (through Nest) payments.
Governance	That Standing Orders/Finance Regs/Insurance and all other policy documents are in place and that they are reviewed at least annually.	The Council correctly declared an exemption for 2024/25 as under 25k. The Asset Register was updated in May 2024. Financial Regulations were reviewed in August 2024 but not uploaded to the website. The AGAR was agreed in June 2024 but has not been uploaded to the website (only the Exemption Certificate) There is no Exercise of Public Rights on the website.

		<p>There is no Conclusion of Audit on the website.</p> <p>There is no Internal Audit report on the website.</p> <p>There is a link to Councillor's Register of Interest Forms on the website.</p>
Transparency		<p>Payments are approved at Council, but no details are put in the minutes, again good practice for transparency</p> <p>The budget is not published.</p> <p>Cllr Register of Interests are on North Lincolnshire Council website, accessed via a link. However, the RoI for Jeannie Winter and Donna Umpleby (is she still a Councillor, there is no recent apologies or attendance) are not published.</p>
Cash handling	That all cash handled is subject to audit/security trail and this is adhered to.	No petty cash.
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring.	<p>The budget and precept were agreed at the Dec 24 meeting.</p> <p>The budget is not on the website.</p>
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	<p>Bank reconciliations are regularly presented to Council.</p> <p>Box 7&8 on the Accounting Statement 2024/25 is £10282, however on the finance report, that quotes the amount in the bank, is £10291.88. This should be looked into.</p> <p>Box 9 on the Accounting Statement 2024/25 remains the same as the previous year at £35661. However, the</p>

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Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability.	I cannot see an Internal Control Document.
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions.	The Internal Audit was discussed at Council.
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	The precept was agreed by Council in Dec 24 and sent to NLC.
Section 137	That it is separately recorded, and cap adhered to.	S137 spend and should be clearly marked as such.
Other notes	.gov.uk email	<p>Councils are advised to get an approved .gov.uk email account.</p> <p>From 2025/2026 this will be an audit requirement. There will be a new Assertion 10 than cannot be answered yes without one.</p> <p>The importance of using .gov.uk domains for websites and emails 1 All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites</p>

		<p>and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.</p> <p>2 To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.</p> <p>3 When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.</p> <p>1 Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:</p> <p>2 Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.</p> <p>3 Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.</p> <p>4 Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.</p> <p>5 Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains.</p> <p>6 Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed.</p>
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		7 You can read more about the benefits of getting a .gov.uk domain on the GOV.UK website.
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