

## Whittingham Parish Council – Internal Audit 2024/25

	Control Objectives	Agreed?	Evidence																																																																																								
A	Appropriate accounting records have been properly kept throughout the financial year.	Yes	<p>The Clerk maintains a computerised cash book, which is updated regularly and reported to Committee on a quarterly basis along with a comparison of progress against budget.</p> <p>For each payment the cash book records the transaction date, payee, method of payment, minute number, expenditure type, gross, net and VAT amounts. For receipts, the precept, grants, VAT and other income are itemised separately.</p>																																																																																								
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes	<p>The Council’s Financial Regulations were updated and adopted on 10/10/24. Standing Orders were updated and adopted on 11/5/23</p> <p>The orders require each payment to be authorised by the Council and minuted. Cheques and on-line payments are required to be authorised by 2 members of the Council and approved for payment at the next available parish meeting. Most payments are made online. There are three direct debits set up for electricity, website and pension costs.</p> <p>The following selective assessment of 10 payments (8%) has been checked and found to be in compliance with the Council’s financial regulations:</p> <table><tr><th>Pmnt No</th><th>Date</th><th>Payee</th><th>Amount</th><th>Invoice Recorded in A/cs</th><th>VAT Amount</th><th>Minuted</th><th>VAT correctly reclaimed</th></tr><tr><td>10</td><td>8/4/24</td><td>LALC</td><td>£592.10</td><td>✓</td><td>N/A</td><td>11/4/24</td><td>N/A</td></tr><tr><td>24</td><td>7/5/24</td><td>Danvic Tufcare</td><td>£300.00</td><td>✓</td><td>£50.00</td><td>13/6/24</td><td>✓</td></tr><tr><td>33</td><td>21/6/24</td><td>Eon</td><td>£28.84</td><td>✓</td><td>£1.37</td><td>13/6/24</td><td>✓</td></tr><tr><td>40</td><td>2/7/24</td><td>Danvic Turfcare</td><td>£270.00</td><td>✓</td><td>£45.00</td><td>11/7/24</td><td>✓</td></tr><tr><td>51</td><td>23/7/24</td><td>JPP Media Ltd</td><td>£156.00</td><td>✓</td><td>£26.00</td><td>12/9/24</td><td>✓</td></tr><tr><td>61</td><td>25/7/24</td><td>Traffic Technology Ltd</td><td>£2298.00</td><td>✓</td><td>£383.00</td><td>12/9/24</td><td>✓</td></tr><tr><td>75</td><td>23/10/24</td><td>Barton Grange</td><td>£50.00</td><td>✓</td><td>N/A</td><td>10/10/24</td><td>N/A</td></tr><tr><td>86</td><td>5/12/24</td><td>Cumeragh Village Association</td><td>£100.00</td><td>✓</td><td>N/A</td><td>14/11/24</td><td>N/A</td></tr><tr><td>101</td><td>15/1/25</td><td>Burnley Borough Council</td><td>£1570.00</td><td>✓</td><td>£216.00</td><td>13/2/25</td><td>✓</td></tr><tr><td>109</td><td>3/2/25</td><td>Viking Stationery</td><td>£92.22</td><td>✓</td><td>£15.37</td><td>13/2/25</td><td>✓</td></tr></table> <p>There were no <u>net</u> purchases in excess of £3,000 in 2024/25 requiring 3 quotations.</p>	Pmnt No	Date	Payee	Amount	Invoice Recorded in A/cs	VAT Amount	Minuted	VAT correctly reclaimed	10	8/4/24	LALC	£592.10	✓	N/A	11/4/24	N/A	24	7/5/24	Danvic Tufcare	£300.00	✓	£50.00	13/6/24	✓	33	21/6/24	Eon	£28.84	✓	£1.37	13/6/24	✓	40	2/7/24	Danvic Turfcare	£270.00	✓	£45.00	11/7/24	✓	51	23/7/24	JPP Media Ltd	£156.00	✓	£26.00	12/9/24	✓	61	25/7/24	Traffic Technology Ltd	£2298.00	✓	£383.00	12/9/24	✓	75	23/10/24	Barton Grange	£50.00	✓	N/A	10/10/24	N/A	86	5/12/24	Cumeragh Village Association	£100.00	✓	N/A	14/11/24	N/A	101	15/1/25	Burnley Borough Council	£1570.00	✓	£216.00	13/2/25	✓	109	3/2/25	Viking Stationery	£92.22	✓	£15.37	13/2/25	✓
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C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes	<p>The Council maintains a comprehensive risk management policy statement which is reviewed annually. The activities of the Council do not present any significant risks. The 2024/25 risk management policy and risk register were approved on 13th March 2025.</p> <p>The Council has adequate insurance cover as follows:</p> <p>Public Liability        £10m  Employer liability       £10m  Fidelity guarantee     £500k (Highest balance £695k)  Officials Indemnity    £500k  Libel                        £250k  Property damage       Replacement cost.</p> <p>The Council has increased the level of Fidelity Guarantee insurance last year to cover the highest balance of funds held. It is recommended that this is reviewed annually as the level of balances will reduce significantly when the schemes funded by the CIL monies are completed.</p>
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	<p>The annual precept for 2024/25 was based on a comprehensive budget; expenditure for 2024/25 in most areas was in line with budget. The clerk has reported progress against budget to the Council on a quarterly basis.</p> <p>Reserves at the year-end were £688,149. Excluding the Community Infrastructure Levy funds of £624,295, there were general reserves of £63,854 which represents 217% of the 2024/25 annual precept.</p>
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	<p>All but one item of income has been received by BACS which is best practice. The rental income from Electricity North West was paid by cheque, which was banked within 15 days of the date of the cheque.</p> <p>The Council submits a VAT return annually. The VAT identified in section B above had been correctly reclaimed.</p>
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Yes	<p>The Council does not have petty cash. The Clerk keeps a record of all expenses incurred on Parish Council business and reclaims the amount periodically.</p> <p>The expense claim of £44.90 reimbursed on 20/1/25 was checked against the Clerk's</p>

			<p>contract of employment. There was no VAT incurred on the expenses.</p> <p>Mileage allowance claimed at 45ppm and the home working allowance are not taxable.</p>								
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes	<p>The Clerk's hours 24 hours per week with effect from 1<sup>st</sup> January 2024 (minuted 11/1/24). The payment for January was checked and is in accordance with current NALC pay scales (effective from 1/4/24) and the Clerk's contract of employment.</p> <p>PAYE is calculated using HMRC software. PAYE and NI are deducted at source and paid to HMRC along with Employers NI. Statutory employer returns have been submitted to the HMRC on-line. Workplace pension scheme payments are also deducted and paid to NEST monthly by direct debit.</p>								
H	Asset and investments registers were complete and accurate and properly maintained.	Yes	<p>The dog bag dispensers, flower containers and signboards have been added to the asset purchased in year have been added to the asset register.</p> <p>The current asset register was approved by the Council on 13<sup>th</sup> March 2025.</p>								
I	Periodic bank account reconciliations were properly carried out during the year.	Yes	<p>The Clerk reconciles the accounts to the bank statements on a monthly basis.</p> <p>Balances at 31/3/25 reconcile to the accounts:</p> <table><tr><td></td><td>£</td></tr><tr><td>Account 1</td><td>98,200.77</td></tr><tr><td>Public Sector Deposit Fund</td><td><u>589,948.64</u></td></tr><tr><td></td><td><u>688,149.41</u></td></tr></table> <p>The council has changed bank accounts in year to comply with the new financial regulations. All balances from the Co-operative bank Community Directplus account have been transferred to the new account with Unity Trust.</p>		£	Account 1	98,200.77	Public Sector Deposit Fund	<u>589,948.64</u>		<u>688,149.41</u>
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J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & payments or income & expenditure), agreed to the cash book, supported by an adequate audit trail from	Yes	<p>Year end accounts have been prepared on a receipts and payments basis and agree to the cash book. The Clerk has maintained a comprehensive and well organised file, which along with the Councils minutes, provide a full and detailed audit trail.</p> <p>The Clerk has produced a statement of variances to submit with the accounts to the external auditor.</p>								

	underlying records, and where appropriate debtors and creditors were properly recorded.		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt.	Not covered	
L	The authority published the required information on a website / web page up to date at the time of the internal audit in accordance with the relevant legislation.	Yes	The Council's website is free to access and the 2023/24 accounts, expenditure analysis and external report are published and easily accessible.
M	In the year covered by this AGAR, the authority correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024/25 AGAR period, were public rights in relation to the 2022/23 AGAR evidenced by a notice on the website and / or authority approved minutes confirming the dates set).	Yes	The notice of public rights for 2023/24 is published on the Council's website.
N	The authority has complied with the publication requirements for 2023/24 AGAR (See AGAR page 1 guidance notes)	Yes	2023/24 AGARs are published on the Council's website.
O	(For local councils only) Trust Funds (including charitable) – The council met its responsibilities as a trustee.	N/A	

**Signed**

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SANDRA WISEMAN ACMA CGMA

**Date**

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12/5/25