

**INTERNAL AUDIT REPORT
ANTROBUS PARISH COUNCIL
2024/25**

The internal audit of Antrobus Parish Council was carried out by undertaking the following tests as specified on the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end financial statements
- The authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited

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ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
2024/25 internal audit			
1	<p>Internal control objective M in the AGAR internal audit certificate covers whether the Public Rights Notice during the previous Summer (2023/24 financial year) was compliant with the Regulations.</p> <p>The public notice end date of Tuesday July 25th is not an actual date in 2024 as the nearest Tuesday to the date is July 23rd. A date of July 25th exceeds the 30 working day notice period.</p>	<i>The council must ensure compliance with the legal requirements for the Annual Notice of Public Rights.</i>	
2	The 2024/25 AGAR accounts have been completed incorrectly as the balances carried forward in the 2023./24 comparatives should be £31,766.	<i>The AGAR accounts form should be amended as noted.</i>	NB The final AGAR form for 2024/25 was corrected.
3	We could not identify a separate column for VAT in the expenditure cashbook.	<i>VAT should be recorded against the payments in the cashbook to maintain a complete and accurate record of VAT to be reclaimed for each financial year.</i>	

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	ISSUE	RECOMMENDATION	FOLLOW UP
2023/24 internal audit			
No issues arising – a robust set of accounting records have been maintained with a comprehensive audit trail to supporting information and all internal control objectives have been met.			
2022/23 internal audit			
1	The bank statement provided for the deposit account did not cover the March 31 st year end. Therefore, we were unable to agree the balance per the deposit account to the balance used in the bank reconciliation.	<i>Year end bank statements should be provided for the internal audit.</i>	Implemented
2021/22 internal audit			
1	RECURRING ISSUE Internal control objective (Objective M) in the AGAR internal audit certificate requires internal audit to conclude whether the Public Rights Notice during the previous Summer (2020/21 financial year)	<i>The council must ensure compliance with the legal requirements for the Annual Notice of Public Rights.</i>	Implemented

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	<p>was compliant with the Regulations.</p> <p>The public notice commenced on June 23rd which was the same date as the date of the announcement. However, the date of the announcement must be at least one day earlier than the date of commencement of the period of the inspection.</p>		
2020/21 internal audit			
1	<p>Internal control objective (Objective M) in the AGAR internal audit certificate requires internal audit to conclude whether the Public Rights Notice during the previous Summer (2019/20 financial year) was compliant with the Regulations.</p> <p>The public notice commenced on June 1st and extended to June 30th, 2020. However, the notice must extend for 30 working days at least. Therefore, we have concluded the council did not comply with the requirements for the Public Rights Notice for 2019/20.</p>	<p><i>The council should ensure compliance with the legal requirements for the Annual Notice of Public Rights.</i></p>	<p>Recommendation Outstanding – see 2021/22 issues</p> <p>2022/23 follow up - Implemented</p>

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	ISSUE	RECOMMENDATION	FOLLOW UP
2	The risk assessment does not address the risks of supplier (procurement) fraud.	<i>The risk assessment should be updated to include supplier (procurement) fraud including the adequacy of supplier onboarding controls.</i>	Implemented
2019/20 internal audit			
1	The updated model Financial Regulations refer in section 10.) to a Purchase Order (PO) system. However, no PO system is currently in place.	<i>If the Purchase Order section of the FRs is an accepted requirement by council, then the council should establish a sequential Purchase Order system as required by the updated model Financial Regulations.</i>	Implemented
2	The council has included staff expenses in the staff costs category in the annual return. The updated Practitioners Guide is now clear that staff expenses which are not benefits in kind should not be included in Staff Costs in the AGAR annual return.	<i>The staff costs figure should be amended to reflect the latest Practitioners Guide, and the 2018/19 figure restated with the RESTATED written.</i>	Implemented