

## HANKELow PARISH COUNCIL

### INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

The internal audit took place 23<sup>rd</sup> to 28<sup>th</sup> April 2025. The following items were examined and tested for compliance.

The council's system of internal controls for their accounts are adequate for the purpose intended.

Parish Councils with a turnover that does not exceed £25,000 are subject to the Transparency Code for Smaller Authorities and should publish their Annual Governance Statement and Internal Audit; Hankelow Parish Council did not publish these documents for 2023/24. Parish Councils should publish an Exercise of Public Rights notice and there was no evidence of this of the website. Hankelow Parish Council did not comply with the requirements of the Transparency code in 2024/25.

Internal Control	Objectives	Findings
Salaries	PAYE must be operated by the Parish Council on the income the Clerk earns. A Parish Clerk can never be considered self-employed for tax or NIC purposes.	No issues
Accounting Records	Parish councils are legally required to maintain accurate and transparent accounting records.	No issues.
Asset Register	All authorities must maintain an asset register.	The Parish Council has an asset register but it was not reviewed in 2024/25 and it is not available on the website. <b><i>The Parish Council should review the register on an annual basis.</i></b>
Financial Regulations	Financial Regulations are best practice and should be readily available on a freely available website.	The Parish Council do not have readily available Financial Regulations.

HANKELow PARISH COUNCIL

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		<p><i>Standing Orders and Financial Regulations are best practice and provide guidelines for the Parish Council. It would be prudent for the Parish Council to adopt both and publish them on their website.</i></p>
Bank Reconciliations	Bank reconciliations should be made regularly.	No issues – the financial information provided to the Parish Council is thorough, timely and accurate.
Risk Management	Risk management must be a working document reviewed annually.	The Parish Council do not have a risk management document. <b><i>The Parish Council should adopt a risk management document and ensure that it is reviewed annually.</i></b>
Calculation of Precept	The precept must be minuted as an amount payable and should be approved by the Council.	No issues.
Exemption from a Limited Assurance Review	The Parish Council should ensure that it meets the exemption criteria, that the form is agreed and signed at a meeting and returned by the appropriate date.	No issues.
Income	Income should be dealt with correctly.	No issues.

HANKELow PARISH COUNCIL

INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

Website Compliance	Smaller authorities should provide information on a freely accessible website.	The Parish Council have a freely available website and publish meeting information including agendas and minutes. <b>The AGAR for 23/24, the Internal Audit and the Exercise of Public Rights could not be found on the website. These documents should be published each year. The Parish Council is moving towards a new .gov or .org website. This should be completed in 2025/26.</b>
Petty Cash	No petty cash.	Not covered in audit as no petty cash is used.
Exercise of Public Rights	The authority should provide for a period for the exercise of public rights – this should have included the first 10 working days of July 2024.	The Exercise of Public Rights could not be found on the website. The Clerk provided a copy of the document that did not provide all the information required. <b>The Council should look at using the template provided by the external auditor to ensure that the notice is compliant.</b>
Accounting Statement	The accounting statement must be completed on the correct basis.	The statement has been completed on an income and expenditure basis.

Completed by ..... AMANDA RILEY ..... ARLEY ..... Date ..... 28 APRIL 2025 .....