

Annual Internal Audit Report 2024/25

Bishops Tawton Parish Council

www.bishopstawtonparishcouncil.co.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ no PETTY CASH
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from 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. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a 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 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No 	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

DD/MM/YYYY 15-19/4/25 DD/MM/YYYY

Name of person who carried out the internal audit

K. J. SNOOKS OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

K. J. Snooks

DATE REQUIRED

Date

19/4/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Council: **Julie Snooks - Internal Auditor**
 BISHOPS TAWTON
 Year: **2024/25**

* CHECKLIST USED FOR AUDITS BELOW £25K AND EXEMPT FROM EXTERNAL AUDIT *

Topic	Schedule reviewed	Yes	No	n/a	Actions Required	Notes
Insurance	Fidelity Guarantee Cover adequate	✓				
Precept	Minute setting seen	✓				
	Budget seen	✓				
	Reserves considered	✓				
Fixed Assets	Register up to date	✓				
Risk	General and Financial Risk assessed in 2024/25		✓			
Internal Control	Statement considered in 2024/25		✓			
GDPR	Compliance with General Data Protection Regulations - effective May 18. Compliance considered?		✓		*	
Payroll	Rate changes in year	✓				
	If so approved in minutes	✓				
	PAYE/Ni/Pension comply	✓				
	Rates of pay tested	✓				
Petty Cash	Receipts/approved/ VAT?	✓		✓		
VAT	Claim in year	✓		✓		
	If not when last claimed					
Standing Orders	Reviewed in year of audit	✓			*	
	If not when last reviewed			✓		
Financial Regulations	Reviewed in year of audit	✓			*	
	If not when last reviewed			✓		
Bank	Year end bank reconciliation re-performed	✓		✓		
	Charges reviewed in year of audit					
Other receipts tested	Sample traced from receipt to bank and cash book	✓				
Other payments tested	Reported to Council	✓				
	VAT correctly recorded	✓				
	Voucher/invoice supports payment	✓				
Annual Return/AGAR	Figures traced to underlying records	✓				
Internal/External audit	Issues from previous audit addressed	✓				
FOI/Transparency Code	Confirm compliance as appropriate	✓			*	
2014/website	Confirm compliance with External auditors requirements and AGAR	✓				
AGAR & financial records on website	Order correct?	✓		✓		
AGAR - correct approvals	Demonstrate at summer 2024 correctly provided for exercise of public rights per A & A Regs	✓				
Public Rights	Separate audit report issued?	✓				
Audit closure						over £25k in 24/5.

PC were bound by rules with regards to election held rather than co-opted.

* Noted that whilst PC are paying VAT on subject invoices using their processed the initial contract was not agreed by the PC but by VAT. The total commitment should be covered by VAT to PC.

Snooks.
19/4/25.

Already undertaken last year.

24/5 BISHOPS TAWTON

Parish =
District=
Year = 2024/25

Bishops Tawton
North Devon

	Adjusts		Var	Var%	Notes
	Last Year	This Year	Agreed		
1.B/Fwd	25842	29184	Agreed	3342	12.93%
2.Precept	10746	15115	Agreed	4369	40.66%
3.Other Receipts	11239	4340	Agreed	-6899	-61.38%
4.Staff Costs	5573	5938	Agreed	365	6.55%
5.Loans	0	0	Agreed	0	#DIV/0!
6.Other Payments	13070	20221	tested	7151	54.71%
7.C/fwd	29184	22480	Agreed	-6704	-22.97%
8.Cash and Investments	29184	22480	Agreed	-6704	-22.97%
9.Fixed Assets	61808	62563	Agreed	755	1.22%
10.Total Borrowing	0	0	Agreed	0	#DIV/0!

Addn exp £3223 election costs, VH architect fees etc £6749, offset by reduced repairs ££2814

0.00 **Must agree this year box 8**

**Bishops Tawton
North Devon**

2025

Cash Book

b/fwd	29183.99	+
Receipts	19455.15	+
Payments	26159.43	-
C/fwd	22479.71	=
Agreed if =o	0.00	

Agreed if =0

0.00 b=agreed to statement

[illegible]