INTERNAL AUDITOR REPORT 2025 REPORT FOR COUNCIL MEMBERS 190625

TEST		MATTERS ARISING	RECOMMENDED ACTION	COMPLETED
A	ACCOUNTING RECORDS	Appropriate accounting records have been properly kept throughout the financial year.	N/A	6th June 2025
Finance reports	The council's accounts are maintained on the Scribe system which produces clear and reliable payment and bank reports.		The ledger reports should be included in the minutes to reduce transcription risk and ensure completeness and accuracy. Scribe reports to be generated for payment approval list for each meeting replacing current payment sheet.	6th June 2025
B	FINANCIAL REGS/VAT/EXPENDITURE	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	N/A	6th June 2025
	Minute authorisation	It is a legal requirement that every page of the minutes is initialled and the last page signed and dated.	Please update the minute template to provide areas for this end ensure that it is always done. Footer added to the template, so each page is signed and dated with immediate effect. (Not just the first sheet as previously completed).	6th June 2025
	Working groups	Any committee or sub committee must have a published Agenda and minutes. Working groups do not need this but cannot make	Please ensure that all minutes and reports use the correct terminology for groups that meet between council meetings. If required for future projects, then working groups and sub committees would be carefully monitored.	6th June 2025

		financial decisions binding upon the council.		
	Election of the Chair	It is a requirement that the election of the Chair is the very first agenda item at the annual meeting.	Please ensure that the agenda and minute template is corrected going forward. Already observed and actioned from the 15th of May 2025 ACM.	6th June 2025
C	RISK ASSESSMENTS	ALL COMPLY	N/A	
D	PRECEPT	ALL COMPLY	N/A	6th June 2025
E	INCOME RECEIVED,PROPERLY RECORDED AND VAT ACCOUNTED FOR	ALL COMPLY	N/A	6th June 2025
F	PETTY CASH	N/A	N/A	6th June 2025
G	PAYE/SALARY	Salaries to employees were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	N/A	6th June 2025
H	ASSET/INVESTMENT REGISTER'S	ALL COMPLY	N/A	6th June 2025
I	BANK RECONCILIATION	ALL COMPLY	N/A	6th June 2025
	LLOYDS STATEMENTS	The statements provided by the bank often do not run to the end of the month.	At year end, please ensure that the internet banking report to the end of the month is used. Already actioned.	6th June 2025

	BANK STATEMENTS	The scribe bank reconciliation is properly in use, but bank statements are not being initialled.	It is good practice for each member of the council in turn to check the third-party statements. Already actioned.	6th June 2025
J	ACCOUNTING STATEMENTS	Statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.	N/A	6th June 2025
K		Certified exempt in previous year.	N/A	6th June 2025
L	TRANSPARENCY CODE	ALL COMPLY	N/A	6TH June 2025
M	MEMBERS INTEREST FORMS	The forms on the Parish website do not match those on NFDC	The Council website should link to the NFDC page for clarity. One member's form was submitted with another council's name on it (BPC). All reposted and now correct.	6th June 2025
	PUBLIC RIGHTS	The dates of public rights were not minuted when the AGAR was approved and the notice not uploaded to website.	Please ensure that AGAR section 1 and section 2 and the dates are clearly minuted from now on and uploaded to the website. The actual date of publication will be added to the Minutes and uploaded immediately after the 19th June 2025 meeting has been held.	6th June 2025

N	PUBLICATION OF PRIOR YEAR AGAR	ALL COMPLY	N/A	6th June 2025
O	TRUST FUNDS	ALL COMPLY	N/A	6th June 2025
P	BORROWING	ALL COMPLY	N/A	6th June 2025

Do the Numbers Limited

6th June 2025

Katie Hughes, Clerk
Sopley Parish Council

Dear Katie,

Subject: Review of matters arising from Internal Audit for 31 March 2025

Following my visit today, please find below the list of matters arising. I found the records and systems of the council to be in good order.

The internal audit was carried out in accordance with the requirements of the Audit and Accounts Regulations 2015 and the guidance and instruction in the Practitioners Guide 2025

Test	Matter arising	Recommended Action
A	*Appropriate accounting records have been properly kept throughout the financial year*	
Finance reports	The council's accounts are maintained on the Scribe system which produces clear and reliable payment and bank reports.	The ledger reports should be included in the minutes to reduce transcription risk and ensure completeness and accuracy.
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Minute authorisation	It is a legal requirement that every page of the minutes is initialled and the last page signed and dated.	Please update the minute template to provide areas for this end ensure that it is always done.
Working groups	Any committee or subcommittee must have a published agenda and minutes. Working groups do not need this but cannot make financial decisions binding upon the council.	Pleas ensure that all minutes and reports use the correct terminology for group that meet between council meetings.
Election of the Chair	It is a requirement that the election of the Chair is the very first agenda item at the Annual meeting.	Pleas ensure that the agenda and minute template is corrected going forward.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
	The records of the council now	comply with this test.
D	*The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
	The records of the council comply	with this test
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
	The records of the council comply	with this test
F	*Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for*	
	Not applicable to this Council	
G	*Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied*	
	The records of the council now	comply with this test.
H	*Asset and investment registers were complete and accurate and properly maintained*	

	The records of the Council comply	with this test
I	*Periodic Bank reconciliations were carried out during the year*	
Lloyds statements	The statements provided by the bank often do not run to the end of the month.	At year end, please ensure that the internet banking report to the end of the month is used.
Bank statements	The Scribe bank reconciliation is properly in use, but bank statements are not being initialled.	It is good practice for each member of the council in turn to check the third party statements.
J	*Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.*	
	The records of the Council comply	with this test
K	*Certified Exempt in prior year*	
Not applicable to this Council		
L	*Transparency Code*	
	The records of the Council comply	with this test
M	*Public Rights*	
Members Interests	The forms on the Parish website do not match those at NFDC	The council website should link to the NFDC page for clarity.
Public rights	The dates of public rights were not minuted when the AGAR was approved and the notice not uploaded to the website.	Please ensure that AGAR section 1 and section 2 and the dates are clearly minuted from now on and uploaded to the website.
N	*Publication of prior year AGAR*	
	The records of the Council comply	with this test
O	*Trust funds*	
	The records of the Council comply	with this test
P	*Borrowing*	
	The records of the Council comply	with this test

Please find attached my invoice for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,

[redacted]

Eleanor S Greene