

Internal Auditor Report 2024-25

Halton Parish Council

Buckinghamshire

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29th April 2025

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Introduction.

An internal audit of Halton Parish Council's Governance and Internal Controls was undertaken as part of the audit for 2024-25.

A review of controls and systems including sample testing has been undertaken to ensure compliance and proper management. The process has included sample testing of transactions to help identify risks and weaknesses.

The matters raised in the report are only those that came to attention during the internal audit work, this is based on the information provided and documents reviewed and does not give a guarantee that material errors, loss or fraud does not exist.

Scope of Internal Audit.

The internal controls of Halton Parish Council have been reviewed for 2024-25.

The following areas have been covered:

- Bookkeeping.
- Payments.
- Internal Controls.
- Expected income – including proper recording.
- Petty Cash (if applicable).
- Payroll.
- Asset Controls.
- Bank Reconciliations.
- Accounting Statements.
- Trust Funds (if applicable).
- Local Government Spending Powers.
- Policies.
- Minutes.
- Any outstanding audit actions.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
A	Accounting Records	Scribe is used for accounting.	None.
B	Financial Regulations	Payments were supported by invoices. Expenditure was approved and VAT accounted for, and VAT is being reclaim for the whole year. Financial regulations are shown on the council's website and were reviewed in May.	None.
C	Risk Assessments	The council has an adopted risk management policy reviewed in May.	None.
D	Precept	The precept was decided through the budgetary process, approved by full council in January.	None.
D	Budgets	Budget was set in January and reviewed regularly.	None.
D	Reserves	Reserves are earmarked for potential land purchase - £40,000.	None.
E	Income Controls	Income was received as expected and accounted for.	None.
F	Petty Cash	None.	
G	Payroll	Employees have contracts and payments to staff and HMRC are shown.	None.
H	Assets	The asset register is maintained and updated during the year.	None.
I	Bank Reconciliations	Bank reconciliations are prepared monthly and signed by Clerk and Chairman of Finance.	None.
J	Accounting Statements	Correct accounting basis and agree to cash book.	None.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
K	Exemption	n/a	None.
L	Website	Correct information available online.	None.
M	Period of public rights	Shown on PC website.	None.
N	Publication requirements	Conclusion of audit, AGAR etc available on PC website.	None.
O	Trust Funds	N/a	None.

Other items.

Local Government Spending Powers.	Decisions are taken properly in public meetings and spending powers are considered responsibility.
Policies.	The Financial Regulations and Standing Orders adopted by the Council are on the local authorities website.
Members pecuniary interests.	Pecuniary interests are listed on the Buckinghamshire Council website.
Minutes.	Minutes are available on the Council's website for residents to read.
Annual Meeting.	Annual meeting of the Parish Council is held correctly in May.
Review of internal audit for last year	No issues noted.
Qualifications from previous year	None.
External audit for last year.	No matters raised.
Year End Process.	All income and expenditure has been correctly accounted with grant income shown.
Financial Statements.	Council balances have been reported correctly.
Annual Review	Forms prepared.
Insurance	Insurance is correctly in place (Clear Councils) and council has agreed adequate.
Risk Assessments	Risk management policy reviewed 2023.

Summary.

Halton Parish Council, Buckinghamshire has effective financial controls and an audit trail.

This is based on the internal audit and sample testing.

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April 2025