

Lorna Pardoe
CiLCA
CertHE

INTERNAL AUDIT CERTIFICATE & REPORT FOR UPTON MAGNA PARISH COUNCIL

I certify that I have completed the Internal Audit for the year ended 31st March 2025 according to the books and records presented to me and in accordance with the Audit Commission Requirements.

My audit included comprehensive examination of the Councils records, undertaking all tests as prescribed in The Internal Audit Report Section of the Annual Governance and Accountability Return. Sufficient to give reasonable assurance that the Councils affairs are properly conducted and are free from material mis-statement.

A . Appropriate Accounting Records have been properly throughout the financial year.
Appropriate records have been kept throughout the year a simple cash book is maintained is up to date and regularly balanced and the reconciliation is agreed by Council its meetings and signed by the clerk and a member of the Council.

B This Authority complied with its financial regulations , payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

I have checked a random sample of the Income received and invoices paid together with a sample of the transactions and found them to be satisfactory. The Standing Orders adopted are the NALC Model Standing Orders 2024/2025 and were formally adopted at a meeting on 13th July 2023. These were reviewed in May 2024

C This Authority assessed the significant risks to achieving its objectives and reviewed the adequacy of the arrangements to manage these.

The Council has a detailed risk assessment and this was reviewed in May 2024 and is due for reassessment this May.

D The Precept requirement resulted from an adequate budgetary process, progress against the budget monitored and reserves were appropriate.

This was done at a meeting in January and as the reserves that the Council carries were low Council has increased the Precept request this year

E Expected Income was fully received , properly recorded and VAT was appropriately accounted for.

All income has been properly recorded and promptly banked where applicable. The council does not deal in cash items. VAT has been properly accounted for and I expect that the

council will if it has not already done so submit and claim for reimbursement in this financial year.

F The Council does not operate a petty cash system

G Salaries to employees in accordance with this authority's approvals and PAYE and NI requirements were properly applied.

I note that the council has been fined for a late submission to HMRC. It might consider outsourcing the PAYE which would prevent this occurring again.

H Assets and Investment Registers were complete and accurately and properly maintained.

The Council has an assets register which is complete and properly maintained however I would bring to the Councils attention that the Laptop and printer were acquired in 2016 and Council should consider if these are operating as efficiently as they might with the forthcoming withdrawal of support for Window10.

I Periodic Bank account reconciliations were properly carried out during the year.

Bank Reconciliations were carried out throughout the year and these have been signed off by a member of the council at the meeting were it has been presented to the council.

J Accounting Statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book and supported by an adequate audit trail from underlying records.

These have all been properly prepared and there is an audit trail to support this.

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.

The council met the exemption criteria . however I cannot find an individual item in the minutes stating that it declared itself as Exempt.

L The Authority published the required information on a website up to date at the time of the Internal Audit in accordance with any relevant legislation.

The Authority has published all the required information on its website.

M In the year covered by this AGAR, the authority correctly provided for the exercise of public rights as required by the Accounts and Audit regulations.

The Authority has complied with the regulations.

N The Authority has complied with the publication requirements for 2023/2024 AGAR

The authority has complied with the requirements.

O Trust Funds

The authority has no trust funds.

Lorna Pardoe

1st July 2025