Annual Internal Audit Report 2024/25

Salterforth Parish Council

https:\\www.salterforthpc1.org/community/salterforth-parish-council-and-village-16350/home/#

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.	✔		
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

25/06/2025

Name of person who carried out the internal audit

LOIS BURY FMAAT

Signature of person who carried out the internal audit

L M Bury

Date 25/06/2025

***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).**

ANNUAL INTERNAL AUDIT REPORT 2024/25

SALTERFORTH PARISH COUNCIL

SUPPORTING EXPLANATIONS AND ACTION TAKEN FOR NON-COMPLIANCE

Salterforth Parish Council were faced with the following challenge during 2024/25.

- Purchase of land from Pendle Borough Council for conversion to a Community Garden using National Lottery Funding (received 23/24), Lancashire Environmental and Pendle Council Grants. As a result of this, Council, Clerk and RFO's main focus for the year was maintaining tight control of the funding and grants received and ensuring development and delivery of the Community Garden. It is fair to say that slippage occurred in other areas.
- In May 2025 the Clerk and RFO resigned. Both positions are now being facilitated by the Clerk and RFO of a neighbouring Parish. Access to electronic, historical documentation and email has and is proving to be difficult, the majority having to be re-created and as such is a work in progress.

Internal Control Objective C

This authority did not assess the significant risks to achieving its objectives and did not review the adequacy of arrangements to manage these.

Business Continuity and Risk Management Policies are now available and will be considered for adoption at the next full council meeting to be held in July 2025.