

Annual Internal Audit Report 2024/25

Chesham Bois Parish Council

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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.			✓ N/A
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

Name of person who carried out the internal audit

DD/MM/YYYY

16/04/2025

DD/MM/YYYY

Joanna Simonds, PiALC, CiLCA TOR

Signature of person who carried out the internal audit



Date

16/04/2025

*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).

**To: The Members of Chesham Bois Parish Council
2024/25 Annual Internal Audit**

I carried out the Chesham Bois PC Internal Audit via Microsoft Teams on Wednesday 16th April with Annette Dealey, Clerk & RFO.

Prior to our Teams meeting, I spent time examining the publicly available information displayed on the council's website including a full review of the 24/25 agendas and minutes and the good array of both statutory and good practice policies that have been adopted.

During my review of the minutes, I noted your rather late start time of 8pm, and whilst that is fine if that is what works for Cllrs, most councils start their meetings at either 7pm or 7.30pm so it may be something you wish to consider.

I thank Annette for providing me with the Section 2 Accounting Statements, 24/25 Cash Book, Bank Reconciliation and Asset Register and for providing appropriate answers during the meeting to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR).

Based on the information reviewed, I was satisfied to see appropriate accounting records have been kept throughout the year and VAT properly accounted for in line with the JPAG proper practices. One important point to note going forward please is that at the meeting where the precept is approved, the actual figures should be noted rather than stating just a % increase. We also discussed the fact that payments should be published either directly in the minutes or somewhere clearly marked on the council website.

I suggested a few very small "good practice" additions including (i) the Clerk, as Proper Officer, should be marked as "present" rather than "in attendance", especially as Unitary Cllrs are marked as present; (ii) when minuting the election of the Chair at the Annual Parish Council Meeting, it would be good to add "there being no further nominations," Cllr, in this case Cllr Winrow was duly election Chair, just so it is clear whether there was one or more nomination for Chair; and (iii) it is also good practice to note the exact number of members of public in attendance.

Annette confirmed the Council has paid up ICO membership and adequate insurance cover in place with Clear Councils. We discussed the fact that Cllr compliant email addresses (.gov.uk) will very likely be a statutory requirement by this time next year so the Clerk will need to look into this during the course of the next 12 months.

To conclude, having tested all aspects of the council's internal controls that I am required to consider, based on the information made available to me, I am satisfied that internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. It is clear to see that the Council has a competent Clerk in place and accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Joanna Simonds, PiALC, CiLCA, PSLCC
Internal Auditor to the Council
20th April 2025

This Internal audit was carried out in association with best practices from NALC and the 2024 JPAG guide on Proper Practices.

The figures submitted in the Accounting Statements 2024/25 are:

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	139,714	156,490
2. Precept or Rates and Levies	90,631	96,069
3. Total other receipts	41,478	67,442
4. Staff costs	40,170	43,186
5. Loan interest/capital repayments	0	0
6. All other payments	75,163	113,948
7. Balances carried forward	156,490	162,867
8. Total value of cash and short-term investments	164,770	163,923
9. Total fixed assets plus long-term investments and assets	456,183	460,650
10. Total borrowings	0	0