

INTERNAL AUDIT REPORT/CHECKLIST FOR FRADLEY PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2025

Further to the Internal Audit of Accounts I carried out on 16 May 2025 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the Smaller Authorities Proper Practices Panel (SAPPP) - Practitioners' Guide 2025 to be applied in the preparation of statutory annual accounts and governance statements 2024/25.

Page 3 of the 2024/25 AGAR form has been signed off accordingly.

Signed Zoe Ingram
East Midlands Audit Services Ltd

16 May 2025

1. Bookkeeping			Comments
1.1	Spreadsheet maintained and up to date?	Yes	Scribe – starting to upload invoices on
1.2	Arithmetically, correct?	Yes	Computerised
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Scribe
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	In minutes
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted (inc GDPR)?	Yes	Reviewed May 2024
2.2	Standing Orders reviewed at annual meeting?	Yes	Reviewed May 2025, Planned next review May 2025
2.3	Financial Regulations adopted?	Yes	Reviewed May 2024
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	Last Review May 2023, Planned next review July 2025
2.6	RFO appointed?	Yes	Claire Crompton
2.7	List of member interests held?	Yes	On website under “Councillors”
2.8	Agendas signed, informative and displayed with 3 clear days’ notice?	Yes	
2.9	Purchasing authority defined in FRs?	Yes	In Financial Regulations
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed for Committees?	Yes	
2.12	Council/Councillors contact details online?	Yes	Under “Councillors”
2.13	GDPR Privacy Policy on web site?	Yes	Reviewed May 2023, Next review planned for July 2026

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	March 2025
3.3	Insurance cover appropriate and adequate?	Yes	Prep date 27/02/2025 - Zurich
3.4	Evidence of annual insurance review?	Yes	Reviewed 16.05.25
3.5	Internal financial controls documented and evidenced?	Yes	Policies on website
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	Yes	
3.9	Up to date Risk Management Scheme?	Yes	

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	Seen
4.2	Has budget been discussed and adopted by council?	Yes	Meeting 12.12.2024
4.3	Any reserves earmarked?	Yes	£5k earmarked for reserves – Neighbourhood plan
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

5. Payroll – Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	Payroll contracted out
5.3	PAYE / NI evidence?	Yes	In minutes
5.4	Has council approved salary paid?	Yes	In minutes
5.5	Pension provision in place or opt out?	Yes	Nest set up
5.6	Other payments reasonable and approved by council?	Yes	All in minutes
5.7	Complaints procedure in place?	Yes	Reviewed May 2023, planned next review May 2026
5.8	Current Grievance and Disciplinary procedures in place?	Yes	Reviewed May 2023, planned next review July 2026

6. Payroll – Other			Comments
6.1	Contract of employment?	N/A	
6.2	Does council have public liability cover?	N/A	
6.3	Tax code(s) issued?	N/A	
6.4	Minimum wage paid?	N/A	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	Updated 08 May 2025
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S?	Yes	

8. Bank Reconciliations			Comments
8.1	Is there a bank reconciliation for each account?	Yes	Unity trust bank, one account
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

9. Year End Procedures			Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Per accountancy package
9.2	Bank statements and ledger reconcile?	Yes	Seen
9.3	Underlying financial trail from records to presented accounts?	Yes	On scribe
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	
9.6	Public Rights provision current?	Yes	All information on website
9.7	Was External Audit exemptions correctly declared?	Yes	

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	N/A	None
10.2	Has the council adopted a Code of Conduct?	Yes	Reviewed May 2023, next review planned May 2026
10.3	Is eligibility for General Power of Competence properly evidenced?	Yes	
10.4	Are all electronic files backed up?	Yes	Microsoft 365
10.5	Do arrangements for public inspection of council's records exist?	Yes	£5 contribution same as last year
10.6	Public Rights Provision adopted?	Yes	On website
10.7	Complaints Procedure Adopted?	Yes	On website
10.8	Are Training Records kept?	Yes	Clerk has documents
10.9	Website Accessibility Statement adopted?	Yes	On website

11. Charities			Comments
11.1	Charities reported, accounted and filed separately?	N/A	

Payee invoice check	Newton Newton Flag & Banner Makers Ltd	Infrastructure Planning and Design Ltd
Ledger date	16/05/2024	18/07/2024
Item/Budget heading	General Admin	Legal & Professional
Ref/cheque no.	Invoice No: 19	Invoice No: 49
Payment minute ref	16.05.24 Ref: 24/35	18.07.24 Ref:24/74
Invoice value	£54.60	£720.00
Minute value	£54.60	£720.00
Payment value	£54.60	£720.00
Bank Statement value	£54.60	£720.00
Timely payment	Yes 17/05/2024	Yes 22/07/2024
VAT recorded	Yes (£9.10)	Yes (£120.00z)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A

Annual Return (Page X)			
		Year ending 31 March 2024	Year ending 31 March 2025
		£	£
1	Balances brought forward	0	263,343
2	Annual precept	115,214	125,401
3	Total other receipts	238,041	59,079
4	Staff costs	33,945	40,196
5	Loan interest/capital repayments	0	0
6	Total other payments	55,967	163,655
7	Balances carried forward	263,343	243,973
8	Total cash and investments	263,343	243,973
9	Total fixed assets and long-term investments and assets	180,372	255,081
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

Summary	<p>Following the internal audit of Fradley Parish Council's accounts conducted remotely on 16th May 2025, I confirm that the audit was carried out in accordance with the guidance set out in the Practitioners' Guide 2025, issued by the Smaller Authorities Proper Practices Panel (SAPPP), which supports the preparation of statutory annual accounts and governance statements for the financial year 2024/25.</p> <p>The audit involved a comprehensive review of the Council's financial records, systems, procedures, and internal controls to determine compliance with proper practices. Based on the documentation and information provided, I am satisfied that Fradley Parish Council has maintained appropriate and effective financial management and internal control arrangements throughout the year.</p> <p>All relevant sections of the Annual Governance and Accountability Return (AGAR) have been reviewed, and no significant issues have been identified that would indicate any failure by the Council to meet its statutory responsibilities.</p>
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NOTES

The Clerk and/or RFO should certify the accounts before the full council approves them.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (i.e. 03.06 – 14.07 or 01.07- 11.08)

EAST MIDLANDS AUDIT SERVICES LTD
(For Town and Parish Council's)

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Clerk to Fradley Parish Council

INVOICE ZJI/25/96

To: Independent Internal Audit of the 2024/2025 Fradley Parish Council Accounts on 16 May 2025

Audit of Accounts	£ 95.00
Mileage 40 x .45p	£ 18.00
Total	£113.00

Cheque payable to East Midlands Audit Services Ltd at the above address or Direct Debit to Lloyds Bank
30 99 50 Account No 54765060

Company No 14533354