

DODDINGTON AND DISTRICT PARISH COUNCIL **INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25**

The internal audit took place between 13th April 2025 and 23rd April 2025. The Parish Council had a change of Clerk in October 2024 and in some instances, it has not been possible to confirm information covering the period April 2024 to October 2024.

As a result of this the Parish Council has not been compliant with relevant procedures and controls.

The new Clerk has worked to rectify the issues that arose with the 2023/24 accounts and notice should be taken of the areas shown below that require improvement.

The restated figures for 2023/24 should be clearly identified on the 2024/25 AGAR and the amount of the adjustment should be minuted and agreed by the Parish Council.

Internal Control	Objectives	Findings
Salaries	PAYE must be operated by the Parish Council on the income the Clerk earns. A Parish Clerk can never be considered self-employed for tax or NIC purposes.	A payroll company has been contacted since October 2024 prior to this date it has not been possible to confirm if a PAYE scheme was operated. <i>The Parish Council must ensure that a PAYE scheme is maintained.</i>
Accounting Records	Parish councils are legally required to maintain accurate and transparent accounting records.	No issues, all transactions can be found on the website. A sample of invoices was requested and provided. <i>The RFO should ensure that VAT is reclaimed where appropriate.</i>

DODDINGTON AND DISTRICT PARISH COUNCIL
INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

Asset Register	All authorities must maintain an asset register.	No issues.
Financial Regulations	Financial Regulations are best practice and should be readily available on a freely available website.	No issues. Expenditure made according to standing orders and financial regulations.
Bank Reconciliations	Bank reconciliations should be made regularly.	An adjustment was made to the 1 st April 2024 opening balance. <i>Although the corrected figure was reported and noted, it would be prudent to report on the amount of the adjustment and the reason for it.</i>
Risk Management	Risk management must be a working document reviewed annually.	No issues.
Calculation of Precept	The precept must be minuted as an amount payable and should be approved by the Council.	There was no evidence that the 2024/25 precept had been agreed by the Council. <i>The 2025/26 precept calculation has been approved and minuted in March 2025.</i>
Exemption from a Limited Assurance Review	The Parish Council should ensure that it meets the exemption criteria, that the form is agreed and signed at a meeting and returned by the appropriate date.	The form was correctly submitted but after the date required and a penalty was incurred.

DODDINGTON AND DISTRICT PARISH COUNCIL

INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

		<i>Future exemption forms should be returned on time.</i>
Income	Income should be dealt with correctly.	No issues.
Website Compliance	Smaller authorities should provide information on a freely accessible website.	No issues.
Petty Cash	No petty cash.	N/A.
Exercise of Public Rights	The authority should provide for a period for the exercise of public rights – this should have included the first 10 working days of July 2024.	The Parish Council did not provide for a period for the exercise of public rights. <i>The Parish Council should provide a period for the exercise of public rights as directed by the external auditor. The notice for this should be advertised at least one day before the period begins.</i>
Accounting Statement	The accounting statement must be completed on the correct basis.	The statement has been completed on a receipts and payment basis.

Completed by *AMANDA RILEY* *A Riley*

Doddington and District Parish Council – Internal Audit – 23 April 2025

Date *23 April 2025*