

**Hanborough Parish Council  
Internal Audit  
Final Report 2024/2025**

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of account have been kept properly throughout the year and are well maintained with audit trails.	No further recommendations.
B	Council's Financial Regulations have been met with regard to expenditure	<p>The Financial Regulations have been reviewed during 2024/2025.</p> <p>The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.</p> <p>Expenditure was supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p>	The Financial Regulations be published on the Council's web site.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have been reviewed in 2024/2025	The Standing Orders be published on the Council's web site.
C	Review of Internal Controls	The Council does have adequate provision.	<p>A Councillor should be appointed to monitor the internal financial controls and if possible, this Councillor is not a bank signatory. This Councillor should review the end of month bank reconciliation, uncashed payments, uncashed income and corresponding bank statements for that month and sign each page. An internal controls checklist might also be useful for the Councillor.</p> <p>Council could consider giving the Clerk/RFO a debit card with a set limit</p>

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			for small purchases.
C	Review of Risk Assessment and Insurance	During 2024/2025, the Council did assess the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.
D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2024/2025, did result from a budgetary process and was approved by the Council during 2023/2024.	The minutes should state the total budget figure and the anticipated income and expenditure. This should be minuted before the precept amount is approved and minuted separately from the budget.  The minutes of 14 November 2023 and 12 December 2023 do not state the budget figure.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	No further recommendations.
D	Grants (under Section 137)	The Council makes donations in the form of grants but does not have a policy.	A grant funding policy be adopted by the Council.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
E	Allotments	Rent has been reviewed this	No further recommendations.

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		financial year and tenancies are currently being reviewed by the Council.	
E	Burials	Burial fees have been reviewed this financial year.	The Council becomes a member of the Institute of Cemetery and Crematorium Management (ICCM) as a useful source of guidance and advice on cemetery management.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations.
G	Staffing Matters	Clerk/RFO does not have an annual appraisal.	All staffing matters, including the Clerk/RFO's contracts and salary, must have Council approval and the public and press be excluded from this section of the Parish Council meeting.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been updated for 2024/2025 and considered by the Council.  Unable to locate the 2024/2025 Asset Register on the Council's web site.	The Asset Register be published on the Council's web site.  Council could consider including photographs of assets in the Register.  Assets should be inspected regularly and outcomes reported to the Council.
H	Asset Controls - all additions and removals correctly recorded	Items have been added but not removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles	Deeds and titles have not been established; they are not shown on	Deeds and titles for land and buildings be included in the Asset Register.

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	established and shown on register?	the Register.	
H	Investment Registers	The Parish Council does have an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is available.	No further recommendations.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 3 June 2024 to 12 July 2024.	No further recommendations.
N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2023/2024 AGAR.	No further recommendations.
O	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

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**Transparency Compliance for 2023/2024**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Review of Internal audit action plan 2023/2024 has been considered and actioned?	Good Practice	The Internal Auditor's report for 2023/2024 has been reviewed.	No further recommendations.
Accounting Statements agreed and reconciled to the 2023/2024 Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	Both reconcile.	No further recommendations.
Compliance with the Transparency Code	<b>Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.</b>		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes.	No further recommendations.
Compliance with the Transparency Code	2) Annual Return published on the website	Available on web site.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Unavailable on the website.	Explanation of variances for 2023/2024 be published on the Council's web site.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on web site.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on web site.	No further recommendations.

**Hanborough Parish Council  
Internal Audit  
Final Report 2024/2025**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	Councillors are named on the web site, but their responsibilities are not listed.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Not included in the Assets Register	Include Deeds and Titles in Asset Register and publish up to date Register on Council's web site.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the website.	No further recommendations.

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**Further Recommendations**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Register of Members' Interests	Publish on Council web site	Register not published on Council's web site.	Register of Members' Interests be published on the Council's web site, or a link from the Parish Council's web site to the District Council's web site, where the register is published.
General and Sexual Harassment Policy	Adoption of the new NALC Policy	Policy has not been adopted	The Council to consider adopting the policy to provide protection to staff as well as the Council.  A template can be obtained from OALC.
Civility and Respect Pledge	Adoption of the Civility and Respect Pledge	Pledge has not been adopted	The Parish Council is encouraged to support the Civility and Respect Pledge. More information can be obtained from the NALC web site. <a href="https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html">https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html</a>
GDPR/FOI/Data Protection	Appropriate policies in place	Polices are not in place	Council considers adopting all relevant policies including FOI, Document Retention Policy, Subject Access Request, Data Breach and Data Protection. Policies be loaded onto the web site. Check the ICO web site for templates and advice.

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Final Report 2024/2025**

Process	Criteria	Findings	Recommendations and actions
			<p><a href="https://ico.org.uk/">https://ico.org.uk/</a></p> <p>All Councillors should use their .gov.uk Parish Council email addresses.</p>
Equipment for the Clerk/RFO	Provision of a Parish Council laptop and a mobile phone	Clerk/RFO not provided with a Parish Council laptop or mobile phone.	<p>Council to purchase a laptop for the Clerk/RFO. Clerk/RFO should not be using personal laptop for Parish Council business.</p> <p>Consideration also be given to providing the Clerk/RFO a mobile phone.</p> <p>It is noted an iCloud account is in progress for backing up the information.</p>
Local Council Administration (yellow book), author Chales Arnold Baker	Purchase of the latest version	It is unclear if the Clerk has this publication.	<p>Council to purchase 13<sup>th</sup> edition of Local Council Administration for use by the Clerk.</p> <p><a href="https://www.slcc.co.uk/product/1098/">https://www.slcc.co.uk/product/1098/</a></p>

Theresa Goss  
Internal Auditor  
10 May 2025

