

Radwinter Parish Council
Internal Audit Report Financial Year 2024/25

Internal Control	Test	Observations/Recommendations	Notes
Proper bookkeeping	Is the cash book maintained and up to date?	Yes.	
	Is the cash book arithmetically correct?	Yes.	Excel spreadsheet – automatic.
	Is the cash book regularly balanced?	Yes.	Monthly.
Standing Orders, Financial Regulations and Payment Controls	Has the Council formally adopted Standing Orders, Financial Regulations?	Yes.	
	Date S/Os last reviewed.	November 2019.	Re-adopt during 2025/26
	Date FinRegs last reviewed.	November 2019.	Out of date – re-adopt using latest NALC version or equivalent.
	Has a Responsible Financial Officer been appointed with specific duties?	Yes.	The Clerk.
	Have items or services above the <i>de minimis</i> amount (per FinRegs) been competitively purchased?	n/a	
	Are payments in the cash book supported by purchase orders, invoices, authorised and minuted?	Not all.	Payments lists were not attached to all Minutes, due to gap in clerk/rfo provision. Now rectified.
	Has VAT on payments been	Yes.	

	identified, recorded and reclaimed?		
	Is s137 expenditure separately recorded and within the statutory limit?	Yes.	Number of electors uncertain, between 550 and 650.
	Have s137 payments been approved and included in the Minutes as such?	Yes.	Referred to as 'grants'. Suggest explicit reference to s137 where that applies, for clarity and certainty.
Risk Management Arrangements	Does a review of the Minutes identify any unusual financial activity?	No.	
	Do Minutes record the Council carrying out an annual risk assessment or review of their risk management scheme?	No.	
	Date of Risk Assessment/Management Policy review and adoption	2022.	Review and re-adopt every year.
	Is insurance cover appropriate and adequate?	Yes.	Standard insurance from known sector specialist (Ansvar).
	Are internal financial controls documented and regularly reviewed?	No.	Suggest implement for 2025/26
Budgetary controls	Has the Council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes.	December 2023, Minute 23/150.1
	Has the precept been calculated from the budget	Yes.	December 2023. Minute 23/150.2

	and been approved?		
	Does the budget include an actual completed year?	No.	Anticipated only. Suggest addition for 2025/26.
	Is actual expenditure against budget regularly reported to the Council?	Yes.	From November 2024 onwards.
	Has the Council agreed a General Reserve Policy?	Yes. Due for review 2025.	Is not specific. Suggest explicit decision during Budget discussion for 2026/27.
	Are there any significant unexplained variances from budget?	No.	
	Where necessary, does the council have a formal Investment Policy?	n/a	
Income Controls	Is income properly recorded and promptly banked?	Yes.	
	Does the precept recorded agree to the Council Tax authority's notification?	Yes.	
	Are security controls over cash and near-cash adequate and effective?	n/a	
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	n/a	
	Is petty cash expenditure reported to each Council meeting?	n/a	
	Is petty cash reimbursement carried out regularly?	n/a	

Payroll Controls	Do all employees have contracts of employment with clear terms and conditions?	Yes.	
	Do salaries paid agree with those approved by the Council?	Yes.	
	Are salaries above the National Living Wage / Minimum Wage?	Yes.	
	Are other payments to employees reasonable and approved by the Council?	Yes.	
	Have PAYE/NIC been properly operated by the Council as an employer?	Yes.	
Asset Controls	Does the Council maintain a register of all material assets owned or in its care?	Yes.	
	Are the assets and investments registers up to date? When were these last reviewed?	Yes.	
	Does the asset insurance valuations agree with those in the asset register?	No.	Individual asset values not provided by insurer. Asset register values are purchase/nominal, per local government legislation requirements.
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to Council?	No.	Suggest implement for 2025/26
	Is a bank reconciliation	Not evident.	Implement.

	carried out regularly and in a timely fashion?		
	Are there any unexplained balancing entries in any reconciliation?	No.	
Year-end Procedures	Are year-end accounts prepared on the correct accounting basis? (Receipts and Payments, or Income and Expenditure)?	Yes.	R&P
	Do accounts agree with the cash book?	Yes.	
	Has a year-end bank reconciliation been undertaken?	Yes.	
	Is there an audit trail from underlying financial records to the accounts?	Yes.	
	Where appropriate, have debtors and creditors been properly recorded?	n/a	
Procedural	Is eligibility for the General Power of Competence properly evidenced?	n/a	
	Have points raised on the last Internal Audit report been considered by Council and actioned?	n/a	No internal audit for 2023/24.
Transparency: For smaller councils with turnover under £25,000	Have the following been published? All items of expenditure above £100; End of year accounts; Annual	No; Yes; Yes; No (no internal audit report for 2023/24); Yes; No; Yes.	Not required by law, but the smaller authority broadly complies as good practice. Because of lack of clerk

	governance statement; Internal Audit Report; List of councillor or member responsibilities; Location of public land and building assets; Minutes, agendas and papers of formal meetings.		during 2024/25, not all payments have been uploaded or noted in Minutes.
General Data Protection Regulation	Has the Council adopted a Data Protection Policy?	Not apparent.	Adopt asap.
	Has the Council put in place Privacy Notices?	No.	Privacy notices are with Voice – the website provider. There is a draft Privacy notice elsewhere on the website, but noted as ‘to be adopted’. Notices should be confirmed asap.
Miscellaneous	Is the Council registered with the Information Commissioner’s Office?	Yes.	DD December 2024
	Does the Council’s website meet accessibility requirements?	No accessibility statement apparent.	Contact website provider and request test and statement asap.

Per Pro Services Ltd
June 2025