

JENNIE GRIFFITHS  
HOME FARMHOUSE COTTAGE  
LEEBOTWOOD  
SHROPSHIRE. SY6 6LX  
TELEPHONE 07900 568756

## **INTERNAL AUDIT CERTIFICATE AND REPORT**

### **Eaton under Heywood & Hope Bowdler Parish Council**

I certify that I have completed the Internal Audit for the year ended 31st March 2025 according to the books and records presented to me and in accordance with the Audit Commission requirements.

My audit included comprehensive examination of the Council's records, undertaking all tests as prescribed in Section 4 of the Annual Return, sufficient to give reasonable assurance that the Council's affairs are properly conducted and are free from material mis-statement.

The work undertaken, as directed in the Internal Audit report which forms part of the Annual Governance and Accountability Return, included the following:-

#### **Appropriate accounting records have been properly kept throughout the year?**

Cash book was checked, all payments for the period 1.4.24 to 31.3.25 were properly recorded and found to be accurate as recorded on the AGAR. The opening balance was correct as reported as a closing balance on the previous year's AGAR.

#### **Council complied with its financial regulations, payments were supported by invoices/vouchers and all expenditure was approved and VAT was appropriately accounted for**

A sample of payments were tested and they provide a full audit trail to invoices, payments and Council Minutes giving approval for payment. Cheque stubs showing payments were also countersigned by the authorised signatories. VAT was properly recorded

#### **Council assessed the significant risks to achieving its objective and reviewed the adequacy of arrangements to manage these?**

There is evidence that the Policy adopted by the Council was reviewed and agreed. This was reviewed and adopted and Minuted on 17<sup>th</sup> February 2025.

#### **The precept of rates requirement resulted from an adequate budgetary process, progress against the budget is regularly monitored and reserves are appropriate?**

The Clerk reports bank balances at Council Meetings and this is recorded in the Minutes. The precept set for 2025/26 resulted in a thorough examination of the year end position for 2024/25 and the Council's needs for 2025/26.

The Internal Auditor for the 2021/22 financial commented that the year end balance of £3,038 was low. This was addressed and the year end balance at the end of the 2022/23 financial year totalled £5,398. When carrying out the 2023/24 Internal Audit I noted that the year end bank balance for 2023/24 amounted to £5,777 thus giving an increase in reserves of £2,739 when compared to the reserve held at the end of 2022. The reserve now held at the end of 2024/25 financial year is £4,615, resulting in a reduction of £1,162 when compared to the previous reserves. I trust the Parish Council will consider that they have adequate reserves when setting the 2026/27 precept.

**Salaries to employees and allowances to members were paid in accordance with the Authority's approvals and PAYE and NI requirements were properly applied?**

All salary and PAYE contributions are calculated by an external payroll provider. Salary slips were checked and found to be accurate as was the figures shown on the P60. Tax and NHI has been properly deducted. All payments have been approved by the Council and tax due paid to HMRC.

**Asset and investment registers were complete and accurate and properly maintained?**

The Asset Register was agreed at the meeting held on 17<sup>th</sup> March 2025. A new computer had been purchased and the computer package reviewed. As a result the asset register for the computer package was increased by £5. Therefore the asset register agreed and as shown on the AGAR is now £6,674.

The Council does not hold any investments and an Investment Register is not required.

**Periodic Bank account reconciliations were properly carried out during the year?**

There is evidence in the Minutes that bank reconciliation are carried out and presented to the Council at each meeting. There is evidence that the bank reconciliation are signed by a Councillor.

I also carried out a year end bank reconciliation and it was found to be correct.

**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 adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded?**

The AGAR for the year 2024/25 has been accurately prepared on a receipts and payment basis and agrees with all payments and receipts and the year end bank reconciliation.

**The authority certified itself exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt.**

Evidence is provided as per the Council's Minutes, a hard copy is held on file and copy is displayed on the Council's web site.

**The authority published and required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation?**

The Council's web site contains all the information to meet the transparency requirements.

**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. (evidenced by a notice on the web site)?**

The parish Copuncil correctly provided for the period for the exercise of electors rights. The Notice for the Exercise of Electors Rights dated 1<sup>st</sup> June 2024 is held on file and a copy is also posted on the web site and I am assured b y the Clerk that this was also posted on notice boards in the parish.

**The authority has complied with the publication requirement for the 2022/23 AGAR**

I checked the Councils web site on 3rd May 2025 and the 2023/24 AGAR and all year end paperwork was found on the Council's web site.

Jennie Griffiths  
6<sup>th</sup> May 2025