

HATHERTON AND WALGHERTON PARISH COUNCIL

INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

The internal audit took place 23rd to 27th April 2025. The following items were examined and tested for compliance.

The control systems of internal controls are adequate for the purpose intended subject to the recommendations reported in bold.

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.	No issues
Accounting Records	Parish councils are legally required to maintain accurate and transparent accounting records.	No issues.
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. Standing Orders, Financial Regulations and other policies on the website.
Bank Reconciliations	Bank reconciliations should be made regularly.	No issues – the financial information provided to the Parish Council is thorough, timely and accurate.

HATHERTON AND WALGHERTON PARISH COUNCIL

INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

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.	The Council resolved to accept the recommendations of a finance report. The actual amount of the precept for 24/25 was not included in the minutes. <i>Minutes should state the actual amount of the precept agreed.</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.	No issues.
Income	Income should be dealt with correctly.	No issues.
Website Compliance	Smaller authorities should provide information on a freely accessible website.	The information is available, but the website is difficult to navigate. <i>The Parish Council should consider if the website can be reorganised to allow easier navigation for users.</i>
Petty Cash	No petty cash.	Not covered in audit as no petty cash is used.

HATHERTON AND WALGHERTON PARISH COUNCIL

INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

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 notice did give any information about who to contact to if members of the public required access to the accounts. <i>The Council could use the template provided by the external auditor to ensure that the notice is compliant.</i>
Accounting Statement	The accounting statement must be completed on the correct basis.	The statement has been completed on an income and expenditure basis.

Completed by 

Date4th May 2025.....

Amanda Riley