

INTERNAL AUDIT REPORT/CHECKLIST FOR LINTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2025

Further to the Internal Audit of Accounts I carried out on 29 April 2025 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the Smaller Authorities Proper Practices Panel (SAPPP) - Practitioners' Guide 2025 to be applied in the preparation of statutory annual accounts and governance statements 2024/25.

Page 3 of the 2024/25 AGAR form has been signed off accordingly.

Signed Zoe Ingram 28 April 2025
East Midlands Audit Services Ltd

1. Bookkeeping			Comments
1.1	Spreadsheet maintained and up to date?	Yes	Copies seen – Scribe
1.2	Arithmetically correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	Within Scribe
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	Seen in minutes
1.6	S137 separately recorded and within limits?	Yes	Within Scribe, printout given for year
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted (inc GDPR)?	Yes	Minuted 14 th May 2024 Ref: 24/152
2.2	Standing Orders reviewed at annual meeting?	Yes	Minuted 14 th May 2024 Ref: 24/152
2.3	Financial Regulations adopted?	Yes	Minuted 14 th May 2024 Ref: 24/152
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	Minuted 14 th May 2024 Ref: 24/152
2.6	RFO appointed?	Yes	Claire Orme
2.7	List of member interests held?	Yes	On website
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	More than enough time
2.9	Purchasing authority defined in FRs?	Yes	Minuted 14 th May 2024 Ref: 24/154
2.10	Legal powers identified in minutes and/or cashbook?	Yes	Minuted 14 th May 2024 Ref: 24/154
2.11	Committee terms of reference exist and have been reviewed for Committees?	No	
2.12	Council/Councillors contact details online?	Yes	On website
2.13	GDPR Privacy Policy on web site?	Yes	Under Documents on website

3. Risk Management			Comments
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	Available on website
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	Minuted 11 th June 2024 Ref:24/139a
3.5	Internal financial controls documented and evidenced?	Yes	Minuted 14 th May 2024 Ref: 24/154
3.6	Minutes initialled, each page identified and overall signed?	Yes	Seen
3.7	Regular reporting and minuting of bank balance?	Yes	Quarterly
3.8	S137 expenditure minuted?	Yes	Detailed in minutes 10th December 2024 Ref: 24/194a
3.9	Up to date Risk Management Scheme?	Yes	On website

4. Budget			Comments
4.1	Annual budget to support precept?	Yes	Seen
4.2	Has budget been discussed and adopted by council?	Yes	Minuted 14 th January 2025 Ref: 24/204b
4.3	Any reserves earmarked?	Yes	Within budget document
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	Minuted 14 th January 2025 Ref: 24/204b

5. Payroll – Clerk			Comments
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	Claire through Payroo
5.3	PAYE / NI evidence?	Yes	Seen P60
5.4	Has council approved salary paid?	Yes	Monthly in minuted
5.5	Pension provision in place or opt out?	Yes	In place
5.6	Other payments reasonable and approved by council?	Yes	Monthly in minuted
5.7	Complaints procedure in place?	Yes	On website
5.8	Current Grievance and Disciplinary procedures in place?	Yes	On website

6. Payroll – Other			Comments
6.1	Contract of employment?	Yes	
6.2	Does council have public liability cover?	Yes	Seen insurance section
6.3	Tax code(s) issued?	Yes	
6.4	Minimum wage paid?	Yes	

7. Asset Control			Comments
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	Seen
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S?	Yes	Playground weekly, workplace etc annually

8. Bank Reconciliations			Comments
8.1	Is there a bank reconciliation for each account?	Yes	Quarterly in minutes
8.2	Reconciliation carried out on receipt of statement?	Yes	Quarterly in minutes
8.3	Any unexpected balancing entries in any reconciliation?	No	

9. Year End Procedures			Comments
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Per software Scribe
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	Seen
9.6	Public Rights provision current?	Yes	
9.7	Was External Audit exemptions correctly declared.?	N/A	None

10. Miscellaneous			Comments
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct?	Yes	Bottom of website
10.3	Is eligibility for General Power of Competence properly evidenced?	No	
10.4	Are all electronic files backed up?	Yes	USB Stick and computer
10.5	Do arrangements for public inspection of council's records exist?	Yes	£3 per copies
10.6	Public Rights Provision adopted?	Yes	
10.7	Complaints Procedure Adopted?	Yes	On website
10.8	Are Training Records kept?	Yes	
10.9	Website Accessibility Statement adopted?	Yes	Bottom of website

11. Charities			Comments
11.1	Charities reported, accounted and filed separately?	N/A	

Payee invoice check	Rainbow Waste Management	Hubtel IT
Ledger date	14/05/2024	09/07/2024
Item/Budget heading	Waste collection	Equipment
Ref/cheque no.		
Payment minute ref	14 th May 2024 Ref: 24/153a	09 th July 2024 Ref:24/154a
Invoice value	47.78	888.00
Minute value	47.78	888.00
Payment value	47.78	888.00
Bank Statement value	47.78	888.00
Timely payment	Yes 16/05/2024	Yes 10/07/2024
VAT recorded	Yes (£7.96)	Yes (£148.00)
S137 recorded	N/A	N/A
S137 minuted	N/A	N/A

Annual Return (Page X)			
		Year ending 31 March 2024	Year ending 31 March 2025
		£	£
1	Balances brought forward	97,935	122,291
2	Annual precept	46,250	48,000
3	Total other receipts	28,431	23,899
4	Staff costs	15,163	15,085
5	Loan interest/capital repayments	0	0
6	Total other payments	35,162	57,850
7	Balances carried forward	122,291	121,255
8	Total cash and investments	122,291	121,255
9	Total fixed assets and long-term investments and assets	257,287	275,271
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes

Summary	The internal audit went well, with no major issues found. Processes are being followed correctly, and Claire showed a good understanding of procedures. Records were up to date, and controls appear to be working effectively. Great work by Claire and the team in maintaining high standards.
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NOTES

The Clerk and/or RFO should certify the accounts before the full council approves them.

The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (i.e. 03.06 – 14.07 or 01.07- 11.08)