

## Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the  
Annual Governance and Accountability Return 2024 - 2025

Name of Authority:	Oakthorpe Donisthorpe and Acresford Parish Council		
Name of Internal Auditor:	Catherine Camp	Year ending:	31 March 2025
Date audit carried out:	6 <sup>th</sup> May 2025	Date of report:	12 <sup>th</sup> May 2025

Internal audit is the periodic independent review of an authority's internal controls. This should result in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the authority's internal controls should be a day-to-day function through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The proper practices referred to in the [Local Audit and Accountability Act 2014](#) and [Accounts and Audit Regulations 2015](#) are set out in the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. This is a guide to the accounting practices to be followed by local councils which sets out the appropriate standard of financial reporting to be followed.

- Para 4.11 of the *Practitioners' Guide* asserts that the independence of the appointed person or firm should be reviewed every year.
- Para 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- Para 5.103 specifies that the authority should take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit.

This report is addressed to the Chair of Council or Parish Meeting for circulation to all members. It must be considered in a meeting of the full council or parish meeting.

The authority needs to have considered all matters brought to its attention by its the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate. *Practitioners Guide* 1.39



## Reports from internal and external auditors 2023-2024

Comment or recommendation from internal auditor 2023-2024	Comment from internal auditor for this report
JBB funds need to be included on the parish AGAR	This is now being done.
Ensure there is a system for business continuity of the Cemetery.	The Clerks have been given access to the Burials Clerk Scribe account.
Explain acronymns used.	Acronymns are explained and minutes are clearer
Ensure all Council purchases are made by the Clerk	
Review Clerks contract to bring it in line with SLCC contract	The Clerks Contract and hours have been reviewed.
Ensure Council has legal power to spend money	Powers are being recorded within the minutes.

Have comments from the external audit 2023-2024 been addressed?

Comment or recommendation from external auditor 2023-2024	Comment from internal auditor for this report
Period of Public Rights commences after AGAR is approved.	AGAR needs to be approved at May meeting.
Since last years dates for public rights commenced before the AGAR was approved you need to answer "No" to Assertion 4	Make sure you answer "No" to Assertion 4 on 24/25 Annual Governance and Accountability Return
Complete box 11a with the answer "No"	
Ensure fully amended return for 22/23 is on website	Put the amended version of AGAR s2 for year ending 31 March 23 onto the website.
Joint Burial Board Funds now recorded on the AGAR	JJB funds now reported on Council AGAR

## To the Chair of Oakthorpe Donisthorpe and Acresford Parish Council

I met with Kelly Grove (Parish Manager and RFO) and Sue Beirne (Burials Clerk), via a zoom conference call on 6<sup>th</sup> May 2025 and carried out the year-end audit of the council. I subsequently met with Kelly to finalise the figures on 12<sup>th</sup> May. I would like to take the opportunity to thank Kelly and Sue for their co-operation and assistance in delivering the council's internal audit.

In preparation for the audit, I examined the publicly available information displayed on the council's website, including the council's policies, procedures, agendas, minutes, financial and other records. I sought evidence to confirm that the previous year's Internal and External Audit reports had been properly reported to the council and where necessary acted upon by the council.

I also examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due processes (i.e. compliance with the proper practices as set out in the Practitioners Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control, year-end procedures and compliance with the publication requirements of the AGAR.

The Council has put the suggestions made last year into practise and the minutes and financial reporting are very transparent.

I note that the Council plans to take on responsibility for a Play Area located in Donisthorpe to ensure that NWLDC are not charging additional Special Expenses towards its upkeep to some residents.

Since the date for the start of exercise of public rights was prior to the AGAR being approved by the Council for year ending 31 March 2024, the Council must answer "No" to Assertion 4 of AGARs1 for 2024-2025.

I am pleased that having tested all aspects of the council's internal controls based on the information made available to me I am satisfied that in all significant respects the internal control objectives were achieved throughout the financial year and that this is an extremely well run Council with a very competent and efficient Manager and Burials Clerk who are serving the community well.

Accordingly, I have completed and signed off the Annual Internal Audit Report of the AGAR.

### Recommendations for this report

Recommendations from internal auditor 2024-2025

Area for consideration or improvement	Recommendation
Ensure that list of Receipts and Payments forms part of the minutes by ensuring that the Appendix is filed with the minutes and numbered in such a way that it would be clear if it was missing.	Get the receipts and payments list signed and numbered and filed as part of the minutes.
Ensure that Quarterly bank reconciliations include the JBB finances.	
Ensure Cemetery information is on parish websites	Both Councils could post a statement on their website explaining why gravestones have been laid down.

### Areas in the 2024-2025 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

	Reason
A	
B	
C	
D	
E	
F	No - no petty cash held
G	
H	
I	
J	
K	Not covered. This council did not meet the criteria to declare itself exempt
L	
M	
N	
O	N/A This council is not a trustee of a Trust fund.

## Section 2 - Accounting Statements 2024/25

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	82,314	130,509
2. Annual precept	85,313	92,756
3. Total other receipts	72,642	72,041
4. Staff costs	27,951	34,558
5. Loan interest/capital repayments	0	0
6. Total other payments	81,809	108,619
7. Balances carried forward	130,509	152,129
8. Total cash and investments	130,509	152,129
9. Total fixed assets and long-term assets	854,317	921,248
10. Total borrowings	0	0

Yours sincerely,



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