BARNTON PARISH COUNCIL

INTERNAL AUDIT 2024-2025

YEAR-END REPORT

7th May 2025

Signed: Jo O'Donoghue FSLCC

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Internal Audit Forum
THE VOICE FOR LOCAL COUNCIL AUDIT

The internal audit of Barnton Parish Council has been carried out by undertaking the following tests as specified in the JPAG (Joint Panel on Accountability and Governance) latest guidelines 2023.

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied

BARNTON PARISH COUNCIL ACTION PLAN 2024-2025 FOLLOWING YEAR END AUDIT ON 7th MAY 2025

	ISSUE	RECOMMENDATIONS	FOLLOW UP
1	Assets register	The asset register needs to be reviewed. There is a significant difference between the values recorded on the online register and the completed values on the AGAR. The online register shows a 2023-24 value of £420,877 and the 2024-25 value of £511,440. The book value on the asset register differs from the insurance value recorded in the case of IT and this needs to be addressed. I have been unable to find any reference in the minutes to the assets register being approved by full council.	
2	Announcement of Public Rights	This is dated on the website as 3rd June 2024 which is the same day as the commencement. The notice should be dated at least 1 day before commencement.	
3	Payments	The payments made in July and August were not approved until 16th September 2024. Arrangements need to be put in place for payments to be approved by at least 2 councillors prior to payments being made wherever possible. It is recommended that if BACS payments are to be made then the council request dual authorisation with the Council's bankers	
4	Budgetary control	I have been unable to find evidence of any budget report being made to council during the year. The only report was a year end report from May 2024. This should be actioned at least quarterly and should explain any variations in expenditure against budget. The minutes of 15/01/2024 where the precept was set for the 2024-25 year do not make any reference to the years' budget.	
5	Minutes	The correct reference for exclusion of press and public is: *To consider that, in accordance with Section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting due to the confidential nature of the business to be transacted.*	

6	Risk assessment	The risk assessment on the website is dated 19/05/2025 which is prior to the internal audit date. I am unable to find any evidence within the minutes that a risk assessment for the audit year 2024-25 has been considered and approved by full council.	
7	AGAR	Box 8 on the 2023-24 AGAR and Box 1 on the 2025-25 AGAR do not match by £1. This could be as a result of rounding however both boxes should display the same figure.	
8	Publication Scheme	Although there is an explanation of the scheme, the actual information is not provided. There should be an appendix showing what information is provided and where it can be found. A good example is available here: https://www.knutsfordtowncouncil.gov.uk/council/policies/freedom-of-information-scheme	

BARNTON PARISH COUNCIL ACTION PLAN 2023-2024 FOLLOWING YEAR END AUDIT ON 22ND APRIL 2024

	ISSUE	RECOMMENDATIONS	FOLLOW UP
1	Salary	Staff expenses should not be included in staff costs (box 4) and should be included in other payments (box 6)	Actioned
2	Assets register	It is recommended that this is completed using a spreadsheet to show additional, disposals and total value. It would be useful to show insurance value on the sheet. Note that once recorded on the asset register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils (Governance and Accountability for Local Councils: A Practitioner's Guide (England)).	Actioned
3	Investments	It is recommended that the council adopt an investment policy and publish online.	Actioned
4	Councillor declaration of interests	The declaration of interest forms should be displayed on the website for all councillors.	Actioned
5	Email addresses	It is recommended that the council adopts .gov email addresses for all councillors and staff. It makes sense for officers to have generic email addresses eg. clerk@barnton.gov.uk and office@barnton.gov.uk Advice sheet from NALC attached.	Outstanding
6	AGAR	The council is required to hold 5 years' AGAR forms online.	Actioned
7	IA report	The council should publish the internal audit report together with the full AGAR.	Actioned
8	Declarations	Both the period of exercise of public rights and conclusion of audit notices for the prior 5 years must be published online.	Actioned
9	Website	There is no search facility on the website. It would be beneficial for the council to consider a re-design.	In progress
10	Publication scheme	The council must adopt a scheme. Information from the ICO is available using this link: https://ico.org.uk/media/for-organisations/documents/1154/model-publication-scheme-for-bodies-only-covered-for-certain-information.pdf Model scheme attached.	Partial
11	Burial fees	Burial fees should be published online and be subject to regular review.	Actioned

BARNTON PARISH COUNCIL ACTION PLAN 2023-2024 FOLLOWING INTERIM AUDIT ON 25TH SEPTEMBER 2023

	ISSUE	RECOMMENDATIONS	FOLLOW UP 22/04/2024
1	Council minutes	Ensure all minutes are signed, dated and filed in date order. Unsigned minutes should be available online.	Actioned
2	Finance regulations	Review annually, date document and make available online. Latest NALC publication 2019.	Actioned
3	Invoices for payment	Ensure all invoices are signed/initialed by councillors according to approved finance regs. Recommend all invoices are date stamped on receipt and filed in date order.	Actioned
4	BACS payments	Ensure all BACS payments are initiated by the clerk and witnessed/authorised by a councillor. Dual authorisation bank account recommended.	Partial
5	Risk review	Publish dated risk assessment online. Consider adoption of a risk management policy.	Actioned.
6	Employee fidelity insurance	Increase insurance cover to £500,000.	Actioned
7	Cyber security	Ensure appropriate level of insurance cover is in place.	Actioned
8	Budgetary process	Ensure that budget reports are prepared and submitted to Full Council periodically during the year.	Actioned
9	Employee contracts	Ensure that any changes to employees salaries/hours/contracts/pay scales are evidenced in minutes, formally communicated to employees and retained.	Actioned
10	Asset register	Ensure that the value on the published asset register matches the value in box 9 of the AGAR and that any additions/disposals are correctly accounted for.	Asset register needs updating whenever there are additions or disposals.
11	Bank reconciliations	Ensure that bank reconciliations are subject to independent review by members and that they are signed and dated as evidence of this review.	The same councillor checks bank recs every month, this should be rotated between councillors.
12	Transparency code requirements	Publish all items of expenditure above £100. Publish all meeting papers for formal meetings online.	Items above £100 available from 1st April 2024. Meeting papers actioned.