

Longwick cum Ilmer Parish Council
Internal Audit 2024/2025
Final Report

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of account have been kept properly throughout the year and are well maintained with audit trails.	All payments should be supported by an invoice. A few are missing such as payments to EDF and others.
B	Council's Financial Regulations have been met with regard to expenditure	<p>The Financial Regulations have been reviewed during 2024/2025.</p> <p>The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p>	No further recommendations.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have been reviewed during 2024/2025.	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision.	The Council to consider adopting an Internal Controls Policy.
C	Review of Risk Assessment	During 2024/2025, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.

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D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2024/2025, resulted from a budgetary process and was approved by the Council during 2023/2024.	No further recommendations.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does not have a Reserves Policy.	The Council to adopt a Reserves Policy and include a reserve for elections. Publish the list of reserves on Council's web site. It is noted that the Clerk is currently working on the Reserves Policy.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations. Clerk should have an annual appraisal.
H	Asset Controls - all material assets correctly recorded	The Asset Register been published and uploaded onto the web site.	Council could consider including photographs of assets in the Register. Assets should be inspected regularly and outcomes reported to the Council.

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H	Asset Controls - all additions and removals correctly recorded	Items have been added but not removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	The Council does not own any land or buildings.	No further recommendations.
H	Investment Registers	The Parish Council does not have an Investment Policy.	An Investment Policy be adopted and is required because bank balances are over £100,000.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is available.	No further recommendations.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 24 June to 2 August 2024.	No further recommendations.

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N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2023/2024 AGAR.	No further recommendations.
O	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does operate as a trustee.	No further recommendations.

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Transparency Compliance for 2023/2024

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2023/2024 has been considered and actioned?	Good Practice	The Internal Audit for 2023/2024 has been reviewed.	Actions be undertaken on the recommendations.
Accounting Statements agreed and reconciled to the 2023/2024 Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	Reconcile.	No further recommendations.
Compliance with the Transparency Code	Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes.	No further recommendations.
Compliance with the Transparency Code	2) Annual Return published on the website	Available on the website.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	Available on the website.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on the website.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	No further recommendations.

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Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Council does not have land or buildings.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the website.	No further recommendations.

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Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Effectiveness of IA	Review the effectiveness of the Internal Audit	Whilst the Council reviewed the 2023/2024 IA report and its recommendations, a review has not been undertaken of the effectiveness of the Internal Audit.	Following the completion of the Internal Audit 2023/2024, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015.
General and Sexual Harassment Policy	Adoption of the new NALC Policy	Policy has not been adopted	The Council to consider adopting the policy to provide protection to staff as well as the Council. A template can be obtained from OALC, by members.
Councillor Email Accounts	Parish Council using .gov.uk email accounts	Clerk and Councillors have Council emails accounts but they are not .gov.uk	In accordance with GDPR, it is noted that all Councillors have the use of an email addresses provided for them by the Council. However, these should preferably be from the Council's domain name using '.gov.uk'
Excluding public and press from Parish Council meetings	Excluding the public and press from a Parish Council meeting with a clear explanation.	The public and press are not excluded when staffing matters are discussed, such as contractual issues and the Clerk's salary. These matters should not be discussed by the Council in the public part of	Example agenda wording: Exclusion of the Public and Press To consider passing a resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960, that the

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Process	Criteria	Findings	Recommendations and actions
		<p>the Parish Council meeting.</p> <p>The agenda and minutes should state the reasons why the public and press are being excluded from the meeting.</p>	<p>public and press be excluded from the meeting for items numbered 15 & 16 on the grounds that it could involve the likely disclosure of private and confidential information.</p> <p>Example minutes wording:</p> <p>Exclusion of the Public and Press</p> <p>Resolved that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the public and press be excluded from the meeting for the minutes numbered 107/24, 108/24, 109/24 & 110/24 on the grounds that it could involve the likely disclosure of private and confidential information which was not in the public domain.</p> <p>The resolution should be proposed, seconded and receive a majority vote, before the public and press are asked to leave.</p>
Code of Conduct	Adoption of the Code of Conduct	Code of Conduct not considered by the Council during 2024/2025	The Code of Conduct be approved during the financial year.

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GDPR/FOI/Data Protection	Appropriate policies in place	Polices are not in place	Council considers adopting all relevant policies including FOI, Document Retention Policy, Subject Access Request, Data Breach and Data Protection. Check the ICO web site for templates and advice. https://ico.org.uk/
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Theresa Goss
Internal Auditor
16 April 2025

