

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:	Edith Weston Parish Council		
Name of Internal Auditor:	Keith Read	Year ending:	31 March 2025
Date audit carried out:	14 May 2025 – 11 June 2025	Date of report:	11 June 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 external auditor and internal audit and taken corrective action as appropriate. *Practitioners Guide* 1.39

Reports from internal and external auditors 2023-2024

Please add additional boxes as required. If there are no recommendations or comments, please record None of N/A each time rather than deleting the tables.

All councils and parish meetings

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

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Comment or recommendation from internal auditor 2023-2024	Comment from internal auditor for this report
ACCOUNTING RECORDS AND PERIODIC BANK RECONCILIATION – The Council's Financial Regulations section 5 and 6 detail a process for the payment of invoices, however the banking requirements in place are deemed inadequate. When the LGA 72 requirement to pay by cheque, signed by at least two members was removed, it was with the proviso that if councils did not want to continue with that process, they put in	Accounting records – a new process was implemented whereby two parish councillors are authorised to go into the HSBC bank to release payment of invoices set up by the clerk (previously the clerk was just able to pay approved invoices). It only requires one of

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place a standard of protection that was at least equal or better. It is advised that the council look at banks that are able to accommodate those requirements. Unity Bank is highly recommended, as they provide the necessary security measures required to meet the standard.	these individuals to release the payment, but two are authorised to ensure continuity/back-up and as required by HSBC. A further independent councillor (not on the finance committee or authorised to access the bank account) carries out the monthly bank reconciliation. CLOSED
It was also noted when inspecting a selection of receipts, a payment had been made using Chairmans Expenses for the purpose of a Christmas meal for the councillors. Under section 15(5) of the LGA 72 says "A parish council may pay the Chairman for the purpose of enabling him to meet the expenses of his office such allowance as the council thinks reasonable". A Christmas meal is not deemed a reasonable cost therefore the council should look to address this and repay the money back to the parish.	Chairman's expenses – this was a genuine error, and the money was repaid to the Parish Council during 2024/5. CLOSED

Councils and parish meetings subject to a Limited Assurance Review for 2023-2024

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
Section 14 (1) of the Audits and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days. The Council provided a period of 29 working days in 2023-24 for the review of their records which is a breach of the regulations, and we would anticipate the Council taking this into account when it completes Assertion 4 on its 2024/25 Annual Governance and Accountability Return. In future the Council should ensure that it calculates and provides a period of precisely 30 working days.	The Notice of public rights stated a start date of Monday 4 th June but was meant to be Monday 3 rd June. This was a genuine error and Clerk will ensure this is correct in future. CLOSED
The Council has recorded a 'Yes' response at Assertion 1 effectively reporting that it has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements in accordance with the Accounts and Audit Regulations. Since control objective B of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 1 to be consistent with the Annual Internal Auditor's Report.	This relates to the Chair's expenses which was a genuine mistake and repaid but not recognised as a mistake at the time so responded "Yes". Clerk aware and will ensure it is not repeated. CLOSED
Section 1 of the AGAR was completed as approved on 20/05/2024 with a minute reference 028/24. Section 2 of the AGAR was dated on the same day and had the same minute reference. On investigation (due to the same minute references used), the minutes provided clearly show both Sections 1 and 2 were approved at the meeting held on 20/05/2024 and recorded as minute item 027/24. This appears to be a typographical error within the minutes as the reference is repeated and followed by 029/24. We would anticipate additional care to be taken in future when reviewing and approving minutes to ensure references are correctly recorded as well as the substance of the minutes being reviewed.	Checked and agreed, the AGAR is stated minute item 028/24 but minutes (20/5/24) show 027/24 although it cannot be as the previous item is 027/24 and following item 029/24 so clearly this is a typo and was in fact 028/24. Care to be taken. CLOSED
There was an additional sheet with "other matters not affecting our opinion which we draw to the attention of the authority" which raised a number of points for the Parish Council to consider and ensure are correct in future.	Clerk and PC have taken the comments onboard and actioned where required. CLOSED

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To the Chair of Edith Weston Parish Council

In accordance with the terms of my engagement I have undertaken a review of Edith Weston Parish Council's records, policies and procedures for the financial year ending 31st March 2025 and I enclose a completed and signed Annual Internal Audit Report for the AGAR 2024/25.

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The internal audit exercise was compiled following independent tests/checks being undertaken using various financial records, documents, agenda's, minutes etc both through the official website and during a Zoom audit meeting with your Clerk Sara Glover on 20th May 2025.

The testing for evidence of compliance is against the 19 segments contained in the LRALC Internal Audit Service Checklist and the 15 statements in the Annual Governance and Accountability Return (AGAR).

The following topics were reviewed with the following outcomes and audit trails:

Accountability & Governance (JPAC):

- Checks showed that meetings are lawfully called, see agendas 20/05/24, 24/06/24, 29/07/24, 19/08/24, 23/09/24, 28/10/24, 25/11/24, 27/01/25, 23/02/25 & 30/03/25. Scan of minutes covering the same dates as agendas did not reveal anything unusual. Any actions required (often by the clerk) are recorded (by initials) in an action column on the minutes.
- Unsigned minutes are posted on website within the required time-period and then the minutes are signed off by the Chair at the next meeting then the clerk keeps the signed copies. It is recommended that in addition to the Chair signing the last page that each individual page is initialled. The signing and approving of the minutes are minuted at the following meeting. There is a good header on the front page and pages have an ongoing page number but might benefit from a consistent header or footer on each page similar to the policy documents. **See recommendations for action.**
- Election of Chair and Vice Chair took place at annual PC meeting on 20/05/24 under items 1 and 2 and so were the first items of business re statutory responsibilities and Standing Orders.
- Agenda for annual meeting 20/05/24 matches Standing Order requirements but needs to state that Councillors are "summoned" to the meeting, also absent from all other agendas. **See recommendations for action.**
- Any Councillor apologies for absence at PC meetings need to be "approved" by Council and minuted as such rather than "apologies accepted". **See recommendations for action.**
- There were no confidential sessions witnessed within the sample minutes examined but the Clerk is familiar with the process including resolution to exclude and an explanation. In the minutes 25/11/24 that a Councillor had declared an interest in item 117/24 bullet point 2, it should be minuted in that item that the Councillor took no part in the discussion or voting. **See recommendations for action.**
- Standing Orders require that at the Annual Parish Council Meeting (APCM) certain documents shall be reviewed and adopted such as Standing Orders, Financial Regulations, Asset Register, Insurance cover and any other policies identified in the PC Standing Orders under section 5j. There was no evidence in the agenda, minutes or supporting documents of the APCM 20/05/24 or following PC meeting that all of these reviews took place although a number of policies were reviewed at the meeting of 29/07/24 item 059/24 and the Terms of Reference for the three Committees were also reviewed and approved on 29/07/24 item 058/24. **See recommendations for action.**

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Accounting Records:

- All details were satisfactorily recorded in the financial accounts and duly covered in minutes, and all appeared to be in order.
- RFO is the Clerk, common practice in small Parish Councils.
- Payments in the accounts/ledger were generally covered by invoices which were correctly authorised at the relevant PC meetings and well documented in the minutes.



- Financial reports and bank reconciliation details were presented to council for each meeting and all items are minuted i.e. item 118/24 Finance covering current bank statement/reconciliation, finance report, approval of invoices. The financial reports are also available on the website.
- Transactions/payments are made by BACS which the Clerk enters onto the online banking system and then is signed off online by one of several nominated Councillors after a list of required payments are approved and minuted at the PC meeting.
- A detailed explanation of variances 2023/24 was released on 27/04/24 as part of the annual return and statement of accounts and was duly posted on the website. Approval of the variances was found in the minutes of 20/05/24 item 027/24vi together with approval of the Annual Governance Statement, the Statement of Accounts, Bank Reconciliation, very well documented.
- The auditor has also seen the explanation of variances 2024/25 with corrected asset values added and subsequent detail provided as to the reduction in asset values. This will be covered in more detail in next year's audit for 2025/26.
- Year-end 31/03/25 bank reconciliation agrees with AGAR Section 2 Box 8 £75,226 (minutes 22/04/25 item 013/25). The bank reconciliation for 2023/24 was reviewed and unanimously accepted at annual meeting 20/05/24 item 027/24v.

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Due Process:

- Standing Orders adopted and revised 29/01/24 minute reference 227/23 uses the NALC Model Standing Orders 2018 (although this is not stated) as its basis and then adapted to meet PC needs. The document has an excellent footer identify the document on every page, a great example and best practice. There is an introduction, but it would benefit from mentioning that the SO are based upon the NALC Model Standing Orders 2018 together with an explanation that bold text represents mandatory requirements. **See recommendations for action.**
- Financial Regulations 2014 were reviewed and updated to reflect the latest recent changes. They are based upon the NALC Model Financial Regulations 2024 (although this is not stated) and then adapted to meet PC needs on 29/07/24 item 059/24. Like the SO this document has an excellent footer identify the document on every page, a great example and again, best practice. There is no formal introduction, and the document would benefit from an introduction mentioning that the FR are based upon the NALC Model Financial Regulations 2024 together with explaining that bold text within the document represents mandatory requirements. **See recommendations for action.**
- Payments are either by direct debit or online BACS, the Clerk prepares payments to be considered and approved by the Finance Committee, then the Clerk prepares/loads the payments onto the HSBC online banking system where at least one Councillor from the Finance Committee (FC) will approve/authorise the payments. There are two Councillors from the FC who are authorised to sign off payments and one additional Councillor who is not a member of the FC as a backup. This addresses the recommendations from last year's internal audit report, all payments are duly minuted and listed in the supporting appendices.
- There is evidence of adequate internal controls and records of invoices. Statement of Internal Control.
- VAT paid and reclaimed is appropriately recorded in the accounts which are presented at PC meetings and duly minuted or detailed in the supporting appendices. A total of £761.76 of VAT was reclaimed in the 2024/25 period.
- Website and Clerk's email address have already migrated to gov.uk format and now all Councillors email addresses have/are moving over to gov.uk, a positive move by the PC.



Risk Management:

- The Risk Assessment or RA was last agreed and approved at the PC meeting on 23/09/24 item 089/24. The document is comprehensive and based upon the more straightforward High/Medium/Low risk rating, but the Clerk is aware and working towards the more current thinking of a risk matrix RA.
- Insurance was agreed to be renewed with Zurich at the PC meeting on 29/04/24 item 011/24 with the provision that the level of cover for assets was increased from £10,000 to £20,000 to adequately match the asset register value. However, following receipt of a quote to increase the level of cover for village assets, it was resolved to remain with the Zurich STS package policy for 2024/25. This is specifically for Town and Parish Councils and comes with set lines of cover which cannot be amended. The rationale for this decision was that increasing the cover for assets would require a tailor-made insurance package and the assets have no residual value (the asset register shows replacement cost). It was agreed to review the asset register. So, at the meeting of 20/05/24 item 021/24 it was agreed to remain with the current policy. Public Liability, Employers Liability, Asset (£10,000), Money, Libel & Slander, Fidelity Guarantee, Personal Accident and Legal Expenses are all covered in this insurance policy with Zurich, policy renewal starts on 01/06/24.
- Membership to Leicestershire and Rutland ALC IAS and the internal audit process.
- There are no formal play areas, play equipment or sports pitches that are directly managed by the PC.

Budget/Precept:

- Precept for 2024-25 of £22,038 duly received. The annual Budget and Precept for 2025-26 was approved by PC at the meeting on 25/11/24 item 118/24, where a precept of £22,479 was agreed, an increase of 2% on the previous year. The budget was set at £24,329. Details are available in the minutes and on the supporting documents as well as on the website.
- The Clerk monitors precept spend and budget together with the Finance Committee and reports back to Council at every meeting, plus accounts and bank reconciliation are also reviewed at each meeting. There are copies available on the website together with supporting documents and the auditor has viewed these with no concerns; finances are well controlled and documented.
- There is a Reserves Policy which is very positive, there was a balance carried forward of £75,226 as at 31/03/25 which is a 19% increase on the previous year. The current reserves are more than three times the annual spend so there is more than adequate cover, in fact it could be argued that the amount held in reserve (unless planning for a large project such as building etc) is in excess of needs and a reduced precept coupled with current spending trends could bring the PC under the £25,000 threshold and avoid the cost of an external audit.

Income:

- Income is normally restricted to precept, bank interest and VAT rebate, the PC wisely keeps the bulk of its cash balance in a separate account earning better interest and serving as a reserve, then simply transferring amounts to the current account if and when required.

Petty Cash:

- No petty cash is held.

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Salaries/Employees:

- The Clerk is the only employee and salary details recorded as required in the ledger and is managed by Max Wealth Accountants, all salary payments are covered in the finance reports and transaction reports as well as being minuted at PC meetings i.e. item 011/24, item 024/24 and item 150/24.
- All salary arrangements are agreed and approved by full Council.

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- There is no pension as the Clerk's salary falls below the appropriate thresholds. Any tax and National Insurance are deducted and paid by Max Wealth Accountants. The PC pays HMRC quarterly which is included under "Clerks Wages/Salary".

Asset Control:

- There is an Asset register on the website, which is regularly reviewed, last review was 24/06/24 item 037/24. There is a value for individual assets. The review of the Asset register is clearly included in both the agenda and minutes.
- The asset value on the AGAR Section 2 Box 9 for year ending 31/03/24 states a value of £20,088 but then for year ending 31/03/25 states a value of £11,743. According to the minutes of 24/06/24 item 037/24 the asset values were reviewed by the PC and reduced to reflect more accurately replacement value and insurance cover. It was resolved to accept the reduced values on the asset register at the meeting on 24/06/24 item 037/24.
- The asset register compares with the insurance schedule and there is adequate cover.

Accounting Statements:

- Bank accounts and balances were reviewed, approved and recorded at PC meetings with accounting statements/reports as supporting documents to the minutes. There is also support from the Finance Committee and there was evidence of a financial trail through records and on the website.
- On the sample payments taken there was evidence of control with all being approved by the Finance Committee and then the Council which is duly minuted and detailed in the supporting documents.
- This year's section 2 of the Annual Return (AGAR Form 3) has been drafted and provided ready for completion and signing at the next PC meeting.

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Exempt Authorities:

- Checks confirmed that previous year's (2024/25) receipts and expenditure were as follows: income = £25,578 and expenditure = £13,473 so income exceeded the £25,000 threshold and the PC is therefore not exempt. It is unfortunate that income only just exceeded the threshold and therefore incurred an additional external audit which could possibly have been avoided.
- There was no certificate of exemption for 2023/24 as total income of £27,075 exceeded the £25,000 threshold, Annual Governance Statement Section 1 accepted and signed off at the full Council meeting on 20/05/24, item 027/24iii, followed by Section 2 item 027/24iv and minuted within the deadline and is published on the website. The external auditor in his report correctly noted a number of errors with this process and documents so I do not need to expand further, the PC are aware and will ensure that they are correct this year.

Transparency:

The following were displayed/published as required and available on the website:

- End of year accounts/Accounting Statement.
- Annual Governance Statement.
- Internal Audit Reports.
- External Audit Reports
- Asset Register.
- Statement of Internal Control
- Details of Councillors and their key responsibilities is displayed on the website.
- Agendas and minutes of meetings are published as required and minutes (or drafts) were issued within the required time frame.

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- The PC website is regularly updated; they use Cuttlefish which is widely used by local Parish Councils.
- All required policies and procedures are available on the website and easy to find.
- Supporting financial reports, bank reconciliations, etc are sent out to Councillors with the agenda and are always minuted and available on the website or from contacting the Clerk.
- Details of planning applications and outcomes are all detailed in the minutes which are published on the website. In addition, planning applications and their outcomes can be tracked through the HBBC website. Minutes and all supporting documents (i.e. finance, invoices to be paid) are all on the website.

Exercise of Public Rights:

- “The Notice of Public Rights” for year ending 31/03/24 was issued and displayed on the website as required within the given time frame.
- “The Notice of Public Rights” did not correctly identify the 30-working day period for inspection of records, it was stated as 04/06/24 to 12/07/24 which is 29 days. The start date was typed as Monday 4th June (Monday was actually 3rd June) so if you work from the 4th with a closing date of Friday 12th July this only allows 29 days not the 30 as required in the Audit and Accounts Regulations 2015. This was picked up by the external auditor in his report. This was a genuine mistake by the Clerk who will ensure future notices are correct.

AGAR Publication:

- The AGAR Annual Governance & Accounting Statement documents for last year 2023/2024 Section 1 & 2 were displayed on the website as required.
- The 2023/24 AGAR was approved and minuted on 20/05/24 item 028/24, the original was missing responses to assertions 11a and 11b as was noted by the external auditor were then corrected and reposted on the website.
- The annual return section 2 details (Year Ending 31/03/25) are set out at the end of this document.
- The Notice of Conclusion of Annual Audit for year ended 31/03/24 was correctly completed on 17/09/24 and posted on the website.

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Trust Funds:

- The Parish Council is not responsible for any trust funds.

Miscellaneous:

- The Clerk’s laptop is backed up on the cloud and in a secure drop box facility as well as a separate stand-alone hard drive. The Clerk also has ESET anti-virus protection on her laptop. Cuttlefish provide the website and suitable backup and data security.
- The required Policies and Procedures are on the website under “Policies”, these include (not exhaustive) Neighbourhood Plan, Tree Consultation, Data Protection, Asset Register, Biodiversity, Disciplinary Procedures, Bullying & Harassment, Grievance, Reserves, Privacy Notice, Freedom of Information, Data Protection & GDPR, Co-option, Code of Conduct, Media, Subject Access, Email, Grants & Donations, Standing Orders, Financial Regulations, Risk Assessment. The PC must be credited and applauded for such a broad spectrum of policies and the hard work that has gone into getting to this point. The mandatory documents are reviewed annually and approved and documented in the PC meeting, this is supported by a register or listing of policies and when they need to be reviewed which is a great idea as there are far too many documents to effectively review in any depth and cover in a single meeting and some may not need to be reviewed annually (unless a change negates an earlier review) or defer some to different months to reduce the workload.



- I did not see policies covering Equal Opportunities or Complaints (including vexatious complaints) and recommend that these are added. The Complaints policy could possibly be combined with the existing Bullying and Harassment policy or left as a separate policy. Another option regarding complaints is that the PC could sign up to the NALC “Civility & Respect Pledge”, there are sources of information available including LRALC. **See recommendations for action.**
- Arrangements for public inspection of Council records is covered under the Freedom of Information Act for which there is a policy in place. The public has access to all records on the PC or RCC websites and can contact the Clerk if any clarification is required. The six-week period of public inspection was duly made available as defined in the “Exercise of Public Rights” section detailed above Error already noted).
- According to the minutes and accounts there was no identified expenditure under section s137 of The Local Government Act 1972 in the Apr24/Mar25 period. However, the Clerk is aware of the requirement but finds that there are generally sufficient other powers to cover most items.
- There are three committees: Finance, Neighbourhood Plan Working Group and Officer’s Mess & St. George’s Barracks Working Group. All three have formal Terms of Reference (ToR) who all provide feedback to the PC meetings and duly noted in the minutes with supporting documents where needed. The re-appointment of the three committees is covered in the APCM i.e. 20/05/24 item 4.
- Agendas are correctly signed, informative and displayed within the given timeframe. A very positive point is the agenda for the Annual Parish Council Meeting (APCM) 20/05/24 where Councillors are reminded of the requirement for them to complete and sign their acceptance of office prior to taking their seat at the Council table and they must also complete and submit their register of interests’ form, a very positive and helpful reminder, best practice.
- Checks carried out at Rutland County Council confirmed that all Councillors had completed and their Register of Interests and everything seemed in order.
- **Please note** that the “NALC communication: Addendum to Practitioners’ Guide, 9th April 2025” re Section 5, AGS Assertion 10 – Digital and data compliance 2025 guide pages 46-47 paragraphs 5.117-5.128, 5.124 - although parish councils are exempt from the requirement to have a DPO. This assertion will not take effect until 2025/2026 so is not part of the current AGAR. However, councils can start to address the requirements now in preparation for next year’s Annual Governance Statements.

Cemeteries:

- No cemetery so this requirement is not applicable.

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Recommendations for this report

All councils and parish meetings

Recommendations from internal auditor 2024-2025

Area for consideration or improvement	Recommendation
Minutes and Agendas (if more than one page) would benefit from a consistent document footer (or header) identifying owner, title, date and page number similar to the excellent footers seen on policy documents.	Add a footer (or header) to all minutes and agendas (if more than one page) so that each page is clearly identified.
Councillors are not summoned to attend PC meetings on the agenda, i.e. current wording is “The next meeting of the Edith Weston Parish Council will be held on Monday 24 th June 2024 at 7.15pm, in the Edith Weston Village Hall. The agenda is set out below.”	Ensure agenda summons Councillors to attend, i.e. “The Councillors of Edith Weston Parish Council are hereby summoned to attend the Parish Council meeting to be held on 24th June 2024 at 7.15pm.....”.
In the minutes a Councillors absence is recorded as i.e. “It was resolved to accept apologies from Councillor...”.	Ensure any Councillor absence is formally considered and approved (or not) and minuted as such.

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This is good but absences need to be received and “approved” and minuted as such.	
In the minutes of 25/11/24 a Councillor had declared an interest in item 117/24 bullet point 2, but it is not clear whether they were excluded from the discussion or vote.	It should be minuted in that item(s) that the Councillor took no part in the discussion or voting process.
Standing Orders 5j-ix requires that at the Annual Parish Council Meeting (APCM) certain documents shall be reviewed and adopted such as Standing Orders and Financial Regulations. There was no evidence in the agenda, minutes or supporting documents of the APCM 20/05/24 or following PC meeting that this happened.	Ensure that the agenda for the APCM includes all the items identified for review and approval as stated in the PC’s Standing Orders and that they are recorded in the subsequent minutes.
Both Standing Orders and Financial Regulations use the NALC Model SO & FR although this is not stated and there is no explanation that the bold text in both the documents relate to mandatory requirements.	Suggest an introductory paragraph explaining that they are based upon the appropriate NALC Model document and explain the meaning of the bold text.
There are no documented policies covering Equal Opportunities or Complaints, the Complaints Policy should include vexatious complaints.	PC needs to create and approve an Equal Opportunities and Complaints Policy, Complaints Policy needs to include vexatious complaints and could either be incorporated with the Bullying and Harassment Policy or perhaps the PC signing up to the NALC “Civility & Respect Pledge”, there are sources of information available including LRALC.
<i>Please add additional boxes as required. If the internal auditor had no recommendations or comments, please record None rather than deleting this table.</i>	

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

Internal control objective		Yes	No	Not covered	Explanation
A	<i>Appropriate accounting records have been properly kept throughout the financial year.</i>	✓			
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.</i>	✓			
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	✓			
D	<i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	✓			
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	✓			
F	<i>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.</i>			✓	No petty cash held.
G	<i>Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.</i>	✓			
H	<i>Asset and investments registers were complete and accurate and properly maintained</i>	✓			
I	<i>Periodic bank account reconciliations were properly carried out during the year.</i>	✓			
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash</i>	✓			LRALC Internal Audit Service

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	<i>book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</i>				
K	<i>If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered").</i>			✓	
L	<i>The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.</i>	✓			
M	<i>In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓			
N	<i>The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).</i>	✓			
		Yes	No	Not applicable	Explanation
O	(For local councils only) <i>Trust funds (including charitable) – The council met its responsibilities as a trustee.</i>			✓	No trust funds held

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Internal Audit Service

Section 2 - Accounting Statements 2024/25

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	66,918	63,121
2. Annual precept	22,038	22,038
3. Total other receipts	5,037	3,540
4. Staff costs	3,935	3,690
5. Loan interest/capital repayments	0	0
6. Total other payments	26,938	9,783
7. Balances carried forward	63,121	75,226
8. Total cash and investments	63,121	75,226
9. Total fixed assets and long-term assets	20,088	11,743
10. Total borrowings	0	0

In conclusion, Edith Weston Parish Council currently has 6 Councillors (quorum 3), although a seventh has just being added, and employs one member of staff, Sara Glover, who is the Clerk and Responsible Financial Officer

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to the Council. I would like to thank Clerk Sara Glover for her valuable support throughout this auditing process, it is clear that the Clerk and Council have worked well together to ensure full governance. After detailed testing of evidence and discussions with the Clerk I am satisfied that the Council is operating sound policies and procedures in order to deliver its services effectively and efficiently and within the rules and regulations required of them to fulfil their objectives. The recommendations for action (or opportunities for improvement) are in some cases generic and generally minor in nature so should not detract from the excellent work being done.

Yours sincerely,



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