

asked to check, that these dates have been resolved in the minutes following the resolutions for the sections of the AGAR.

ICO N – this fails because ICO L and ICO M have not been met.

Other Recommendations

1. Agendas, specifically the one for May, should be 'Annual Parish Council Meeting' as it is not an Annual General Meeting. It can then be followed by the normal monthly meeting of the Parish Council.
2. As the Council does not hold the General Power of Competence, the statutory power being used for each expenditure should be recorded.
3. I could not find a minute reviewing insurance provision even though I believe it is not due for renewal until 2026. It would be good practise to review annually to ensure that it continues to meet the needs of the Parish Council. This could be done as part of the internal financial controls or risk review.
4. For the budget, Precept, and all the separate elements of the AGAR there should be a separate minute with a resolution. Though the Parish Council has appropriately declared itself exempt from External Audit it is worth noting that this is something that is constantly challenged by External Auditors.
5. I could not find a specific minute referencing that the internal audit had been more than noted. This was under minute number 1152.

In summary

The Parish Council has systems in place for internal financial control. There are approval and authorisation controls to minimise risk. There is audit and management trail for financial transactions.

I did note that the Parish Council has taken on board and is actioning some of the recommendations from the 2023-24 Internal Audit – thank you.

Finally, due a change in my personal circumstances, I will no longer be able to do internal audits. I am aware of someone who has done the SLCC Internal Audit training and is looking for smaller parish councils to do internal audits for. If you would like me to supply their details, please let me know.

Yours sincerely

By email Elaine

Anstee BA Hons: Community Governance Attachments:

Page 4 of the AGAR for 2024-25 - signed.

Summary for 2024-25

Invoice Number 2024/2025/0007