Council: BURWARDSLEY PARISH COUNCIL

Year Ending: 31st March 2026

Date of Report 27th April 2026

This internal audit has been conducted in accordance with SAPPP Practitioners' Guide - March 2025 - Section 4 'Internal Audit'. It is recommended that a council completes an intermediate mid-year audit which allows any weaknesses in governance and internal controls to be corrected during the financial year and an end-of-financial-year audit.

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council 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 a council to detect error or fraud. This report is based on the evidence made available to me and sampling tests undertaken by me and consequently the report is limited to those matters set out below.

The council is required to 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. Failure to take appropriate action may lead to further audit enquiries being raised and the external auditor issuing a qualified opinion.

To the Chairman of Burwardsley Parish Council

I have examined council business documents including policies, agendas & minutes, accounting and financial statements and other documents relevant to this internal audit that I was provided or was available on the website.

I confirm that I am independent of the council, its officers and councillors and its activities and I identified no conflicts of interest to my work with this council to the best of my knowledge.

The results of this internal audit are recorded on the next page.

Yours sincerely

Trudy Ryall-Harvey

Internal Auditor

Internal Audit Report

		Included (✓)
1	Completed Accounts section of AGAR Annual Return and supporting account.	✓
2	Prior years certified AGAR Annual Return. Comment: ***Only the Accounting Statement and Annual Governance Statement was published on the website. Please make sure that you include the Internal Auditors Report.*** ***Also please make sure you complete the forms by adding the minute reference that these were approved for signing at a Parish Council Meeting.*** ***Please make sure that your notice of public rights and publication of unaudited annual governance & accountability return is published on the website and noticeboards within the required timescale.***	NO
3	Prior year audit issues arising as reported to the Council by the auditor.	✓
4	Response to previous years internal audit report.	NO
5	Confirm financial regulation are in place	✓
6	Minutes for the Financial Year Comment: ***All minutes were provide for review via the website.***	✓
7	Copy of risk assessment(s) and Internal Control procedures. Comment: ***Cannot find any evidence of Risk Assessments being reviewed in 2025-26.***	NO
8	Internal audits are required to conclude on whether the Public Rights Notice during the previous Summer was compliant with the Regulations. Therefore, for the 2025-26 internal audit, was the following reviewed:- - A copy of the completed 2024-25 Notice of Public Rights and Publication of the Annual Governance and Accountability Return - Evidence of compliance, for example a dated photograph showing the first day of the Notice of Public Rights on the noticeboard and/or a dated computer screenshot showing the first date of the Notice of Public Rights on the website for 2024-25	No evidence available on website No evidence provided
9	Insurance Documents	✓
10	Cashbook (or equivalent) and bank reconciliations. Comments: ***As per Financial Regulation 2.2:-*** ***On a regular basis, at least once in each quarter, and at each financial year end, a member other than a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council.***	✓ No evidence of Bank Reconciliation
11	Bank Statements for the financial year and up to the date of the audit	✓
12	Petty Cash book and Vouchers	N/A
13	All expenditure/vouchers/invoices for transactions and any purchase orders	✓

14	Financial Regulation and Standing Orders of the Council. Comments: ***Please note you are not complying with your own Financial Regulations and Standing orders.*** ***For example Standing Order Item 7 - Order of business – there is no evidence in your minutes that your May Meeting is your Annual (First) meeting and that a Chair is elected as first item on the agenda***	✓
15	All payroll records and HMRC Returns. All contracts of employment. Comment: ***Contract only states for Clerk not RFO***	No HMRC Returns or Payroll records provided. Clerk submitted invoice to PC for approval for her time Contract provided
16	VAT returns and supporting VAT records. ***There is a minimum of £166 missed VAT that could have been returned to the Parish Council, if the Clerk also submitted her ink and paper invoices with Parish Council' name on any VAT on these items could also be reclaimed.*** Comments: ***No evidence of VAT Claim - As per Financial Regulation 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.***	No VAT Rebate submitted for 2025-26 ***I note that there was no VAT claimed in 2024-25 – you are able to claim for upto 3 years so you should be able to claim both.***
17	Evidence of authorisation for clerk's salary clerk/members expenses.	✓
18	The fixed asset register together with valuations	NO
19	Budgetary control information including calculation of the precept requirement and any budget monitoring reports raised to the Council during the year.	Budget was provided Minutes of meeting when precept was agreed was available.
20	Details of ear-marked reserves and any planned capital expenditure scheme (for current and future years).	No evidence
21	Analysis of s137 and the S137 statutory limit for Burwardsley Parish Council	No evidence found
22	**For councils with income and expenditure not exceeding £25,000 – is the councils website maintained and all information required for the Transparency Code published.** Comments: Buwardsley Parish Council is not complying with the transparency code currently. Please look to improve this in the future. No Explanation of Variances available. No Explanation of High Reserves available. Members Interests are not published on the website.	NO
23	Any partnership agreements and/or service level agreements to support partnerships in which the council participates.	N/A
24	Evidence that responsibilities as sole trustees of charities have been completed with (where relevant).	N/A

Comments:

Ongoing work is required to ensure that this Parish Council carries out it's duties in accordance with it's Standing Orders, Financial Regulations Transparency Code and Audit requirements.