Annual Internal Audit Report 2024/25

BOOTLE PARISH COUNCIL

theclerk@bootleparishcouncil.co.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		✓	
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. **If** the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			N/A
L. 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.	✓		
M. 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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 24/04/2025

Name of person who carried out the internal audit: VALERIE FALCONER

Signature of person who carried out the internal audit: Valerie E. Falconer

Date: 24/04/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

V.E.FALCONER

Waterblean Farm
The Hill
Millom
LA18 5HA

To Bootle Parish Council

24th April 2025

I confirm that I have carried out the internal audit of Bootle Parish Council Accounts for the year ending 31st March 2025. I was provided with all the documents required and I have reconciled the accounts to the bank statements and they balance.

I have checked the Bootle Parish Council website and all the necessary documents are displayed as required.

I noticed that the August 2024 rent for Church View has not been received. I raised it with the Clerk who has contacted the person concerned to correct this.

There is an arithmetical error on the Clerk's July to September 2024 invoice resulting in an overpayment of £18 to her and there is also a minor error on her October 2024 invoice resulting in a 2p underpayment to her. I have pointed these out to the Clerk who will make the necessary adjustments on her next invoice. The clerk is also aware of an overpayment to her of £18.18 on her Overtime Claim for the period 1st January to 31st December 2024 and will adjust her next invoice accordingly.

There are no signatures on the June Notice of Withdrawal forms. The Clerk said that she had photocopied them for the records before they'd been signed and provided to the Cumberland Building Society.

I also noticed that the November & December 2024 cheque-stubs had only been counter-initialled by one signatory and remind councillors that they should be endorsed by two signatories.

Valerie E. Falconer

Valerie Falconer
Internal Auditor