

Three Saints Parish Council

Internal Audit Report Financial Year 2024/25

Including Explanatory Notes for Annual Return
(where a 'no' has been marked)

Prepared by Peter Strange MBA, BSc, DTS.

1st May 2025

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Name of council	Three Saints Parish Council	
Name of clerk	Sally Chapman	
Phone no for clerk	07774 734411	
Name of Chair	John Flatt	
Total receipts	£3,938.90	
Total payments	£4,455.26	
Reserves	General £1,650.12	Earmarked £4,199.62.18
Website address: https:// www.threesaints-pc.gov.uk		
Clerk's e-mail address: clerk@threesaints-pc.gov.uk		
Chair's e-mail address: johflatt@btclick.com		

I have completed an internal audit of the accounts and records for Three Saints Parish Council for the year ending 31st March 2025. My findings are detailed below using the tests provided in the Norfolk ALC training and guidance for Internal Auditors.

I would like to thank the Clerk / RFO for providing me with an exemplary set of records and all the information required for the Internal Audit and for responding positively to my enquiries.

A. Appropriate accounting records have been properly kept throughout the financial year	<p>The clerk maintains a set of electronic records as a cash book, supported by paper bank statements.</p> <p>The records are up to date and well maintained. These records are routinely and regularly reconciled and reported to members at the bimonthly parish council meetings.</p> <p>Council minutes are up to date and have been initialled.</p>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	<p>The council has in place a set of standing orders and financial regulations that were last reviewed in March 2025 these S.O.s and F.R.s closely mirror the models devised by the National Association of Local Councils, matching recommended limits and are consistent.</p>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<p>The Council carried out an annual risk assessment or review of their risk management scheme which was minuted at the March 2025 meeting.</p> <p>Insurance cover is appropriate and adequate.</p>

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	<p>The precept was agreed at the November 2024 meeting and the request was lodged with the district council in an appropriate and timely fashion.</p> <p>Progress against the budget and an associated bank reconciliation is monitored at every meeting of the council.</p> <p>General Reserves stand at the equivalent of approximately 37% of one year's expenditure, this is on a par with previous years.</p> <p>While within the recommended range of 3-12 months members may wish to consider if these reserves should be built up over time to a higher level, say 75% (£3,300 approx.).</p>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	<p>Income was all properly received and accounted for.</p> <p>VAT was properly claimed and accounted for.</p>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<p>Three Saints PC do not operate a petty cash system.</p>
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	<p>The clerk is the only employee.</p> <p>Her salary is properly reported and approved, The clerk pays her own PAYE and NI is not applicable</p>
H. Asset and investments registers were complete and accurate and properly maintained	<p>The council maintains an asset register which was last updated in March 2025.</p> <p>Assets are valued at acquisition cost.</p> <p>Assets are regularly inspected by councillors.</p> <p>In addition to the fixed assets Three Saints parish council also owns and has responsibility for All Saints common.</p> <p>Recommended All Saints Common should be added to the asset list at a nominal value. Recommended, a health and safety risk assessment should be carried out for All Saints Common and regular inspections undertaken.</p> <p>The council has no loans or investments.</p>
I. Periodic bank account reconciliations were properly carried out during the year	<p>The bank accounts are reconciled prior to every meeting (2monthly) and at year end</p>

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	Accounts are based on receipts and payments supported by physical evidence which married to the cash book.	
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	The council correctly declared itself as exempt from review in 2023/24.	
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	<p>Three Saints has properly published relevant information on: www.ThreeSaints-pc.gov.uk While all transactions are listed in the files posted on the website there is no separate listing of transactions over £100. Recommended that Three Saints separately list all transactions over £100 on their website.</p>	
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	Public rights have been properly advertised on Three Saints pc's website and are minuted. The availability period was sufficiently long and included the first 10 working days in July	
N. The authority has complied with the publication requirements for 2023/24 AGAR	Yes, all items are freely available via the website	
O. Trust funds (including charitable) – The council met its responsibilities as a trustee	Not applicable	
Recommendations from last year's internal audit report		

Summary of recommendations

- Section D members consider building the level of reserves to the equivalent of 75% of 1 year's expenditure – approx. £3,300.
- Section H All Saints Common should be added to the asset list at a nominal value.
- A health and safety risk assessment should be carried out for All Saints Common and regular inspections undertaken.
- Section L Three Saints pc separately list all transactions over £100 on their website.

Peter Strange
May 2025