

Annual Internal Audit Report 2024/25

Croxton Parish Council

<https://croxtonpc.norfolkparishes.gov.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.	✓		NO PETTY CASH
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.		✓	SEE OVER.
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")	✓		
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).	✓		
O. (For local councils only)	Yes	No	Not applicable
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

Name of person who carried out the internal audit

17/04/2025 20/04/2025 01/05/2025. NICHOLAS JOHN MANDERFIELD

Signature of person who carried out the internal audit



Date

01/05/2025

*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).

Bank reconciliation as at 31 March 2025

Balance as per Bank statements as at 31 March 2025

Reserve Account	£ 11,454.35
Current Account	£ 13,294.37
	<u>£ 24,748.72</u>

Cash Book (Receipts & Payments Account)

Opening Balance 1 April 2024	£ 22,187.67
Add Actual Receipts for year	£ 9,410.36
Less Actual Expenditure for year	<u>£ 6,849.31</u>
Total	<u>£24,748.72</u>

Closing Balance (per Receipts & Payments) as at 31 March 2025

£24,748.72

I have examined the various records/documents of Croxton Parish Council and apart from matters raised there are no items I need to report to the Council.

Internal Auditor

Name: NICHOLAS JOHN MANSFIELD
Signature: [Signature]
Date: 01/05/2025

Responsible Financial Officer

Name: Mrs R Dawson
Signature: [Signature]
Date: 15/5/25

CROXTON PARISH COUNCIL**For May 2025****2024/25****INCOME**

Precept	7,186.00
Recycling Nett Income	161.58
Newsletter	120.00
Village Hall Refund 23-24 and 24-25	625.78
VAT Refund 22-24	638.72
Bank Interest	301.68
NCC Recycling	376.60
Total	9,410.36

EXPENDITURE

VAT	378.72
Clerks Salary	1,651.24
Clerk Expense	106.66
Admin Expenses	0.00
Electricity	1,818.77
Insurance	541.03
Crown Estate Rent	532.23
Safety Inspection	102.00
Donations	0.00
Playingfield Equip/Area	500.00
Clock Maintenance and repair	0.00
Gift	0.00
Misc Expenses*	159.96
Subscriptions	252.06
Recycling Collection Costs	219.24
Bank Fees	71.40
Defibrillator Project / Consumables	374.50
Street Light Maintenance	141.50
Total	6,849.31

* Breckland Uncontested Fees, bin sticker, v

Excess Income over expenditure 2,561.05

Name: Mr N Manderfield

Signature

Date:

01/05/2025

Name: Mrs R Dawson

Signature

Date:

15/5/2025