

**INTERNAL AUDIT REPORT 2024-25 ACCOUNTS
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

NAME OF PARISH: **PRESTON RICHARD PARISH COUNCIL**

DATE: **16th April 2025**

SUMMARY STATEMENT:

Overall, financial controls continue to be sound and there are clear financial records. I have no significant recommendations to make which would affect the accuracy of the Parish Accounts that are to be advertised on the website. . A summary of the audit tests performed and my findings are listed below.

SUMMARY OF TESTING AND FINDINGS

Internal Control area	Documents reviewed	Findings
Overall financial controls set properly	Financial Regulations Standing Orders Minutes	Examined Financial regulations, which are the standard NALC document and approved June 2024.
Budgetary Control – proper arrangements	Cash Book Council minutes	Satisfactory
Expenditure – authorisation in accordance with standing orders.	Invoices Bank transfers Minutes (payment listings)	Sample test of 5 payment invoices indicated that expenditure authorisation operates as set out in the Financial Regulations.
Expenditure – accounting	Cash Book Bank reconciliations	Cash Book is accurate & complete.
Income controls	Cash book Bank statements	Key income is CIL, Precept and bank interest. One item of rent which is invoiced on same date each year.
Payroll – legally performed	Payroll records	HMRC calculations and deductions are being performed.
Risk Management	Insurance Policy Risk management policy	Insurance is in place and risk assessment up to date.
Asset Management	Asset register	Complete – checked to cash book.
Information Management (Transparency Code)	Web site	All necessary financial information is available.