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6th May 2025

Dear Bickington Parish Councillors

Bickington Parish Council Internal Audit 2024-2025

Thank you for asking me to carry out your Internal Audit. All Councils are required to implement an annual independent Internal Audit examination of its Accounts and accounting processes. The aim of the Internal Audit is to conclude as to whether a Councils systems of financial and other internal controls are adequate and effective. Testing has been carried out using a sampling system as deemed appropriate for the size of the Council.

During the audit the following items were reviewed I have included some recommendation to be made –

Councils' policies and procedures – these were viewed online and while approved regularly I would recommend the most up to date version should be adopted, in particular the Standing Orders and Financial Regulations.

From my review of your minutes I note that you approved a new website in November 2024, I would recommend that this decision is revisited and investigated to offer your parishioners a resourceful tool for information.

The Bank statements from April start of year until 31st March end of year were viewed, however there was a lack of Bank Reconciliation as required from the Standing orders; therefore I was unable to mark that as complicit on the Annual Return.

S137 payments have been correctly made.

Amount and purpose of reserves held are explained correctly.

Minutes and agendas are present online.

Internal Auditor approved and appointed and copies of AGARS's displayed in the public arena.

Asset Register is up to date.

Evidence of VAT claims were produced.

Precept — amount have been applied for and received for this financial year.

Information regarding Councillors and Clerk is available for the public on the website, however their roles and responsibilities are not show, neither is a link for their register of interests – again another example which a new website would address.

Other matters have been reviewed as part of the internal audit process, and I am pleased to advise that in my opinion Bickington Parish Council do have necessary accounting and internal control procedures in place for an effective council.

I have completed the Internal Audit Report in readiness for the Annual Return to be sent to PKF Littlejohn.

Please find attached my invoice and thank you again for appointing me this year.

Yours sincerely

Carol Retallick CILCA