

## Hayton Parish Council

### Annual Internal Audit Report

Y E 31 March 2025

Internal Control Objectives	Audit Work	Notes and Queries	Response
Appropriate accounting records kept	Review of records	Items omitted from income and expenditure schedules on file. Correct figures in accounts	Incorrect schedules in accounts file. Correct in Scribe accounts
Expenditure approved, supported by invoices VAT accounted for correctly	Review of approval of expenditure in minutes, expenditure schedule, invoices Input VAT agreed to invoices Confirmed VAT received per return		
Significant risks assessed	Risk assessment review	Updated 15/05/24 - signed by chairamn	
Adequate budgetary process	Budget and schedule of variances review	Variances adequately explained	
Expected income received promptly banked and recorded VAT accounted for correctly	Income agreed to remittance advice, bank statements, VAT return All VAT reclaimed where appropriate	VAT paid on 31/03/25 not included in claim to c/f to 25/26 (£39)	
Correct petty cash accounting	No petty cash, councillor and clerk's expenses paid through bank, all checked for authorisation and invoices review	Mileage 52.2p per mile (as previous year) Some postage invoices missing, not material amounts WFH allowance £132 - agreed by committee	
Salaries accounted for correctly	Clerk's salary checked for authorisation in minutes, review of copies of payroll records. PAYE paid correctly	Salary grade increased from 01/04/24 rates agreed to NAIC	

Asset and investment registers correct

Review of register

Talkin Village Hall now not included in asset valuation

PC only holding trustee - removed on advice of Charity Commission  
Clerk to rectify

Accounting statements properly prepared from records

Statements reviewed and compared to all other records

E1 rounding error on AGAR

Website properly updated all relevant information provided

Website reviewed for appropriate content,

Previous years agar, accounts, variances and audit report available for inspection

Provision of period of exercise of public rights

Website reviewed for this provision

Available 03/06/24 to 12/06/24

  
8.5.2025