

**To: The Members of Broadway Parish Council**  
**2024/25 Annual Internal Audit**

I carried out the Broadway PC Internal Audit via Microsoft Teams on Monday 12<sup>th</sup> May with Kim Larsson, Clerk & RFO.

Prior to our Teams meeting, I spent time examining the publicly available information displayed on the council's website including a full review of the 24/25 agendas and minutes and the statutory and good practice policies adopted by the Council.

During my review of the minutes, I noticed that the '24 Annual Parish Meeting minutes had not yet been published. Whilst that is absolutely fine, I did explain to Kim that it is quite ok to publish these as soon as they are ready for circulation. Despite many PC's leaving them until the following years Parish Meeting, there is no requirement to do so and personally I always think it's better to get minutes out sooner rather than later.

The Annual Parish Council meeting Minutes were perfectly worded with all the required statutory points and in general I thought the minutes for the entire year were very well written.

I saw evidence that the Risk Assessment, SO's and Code of Conduct were all reviewed during the financial year, and the Public Rights were published in accordance with JPAG proper practices.

In advance of the meeting, Kim provided me with the Section 2 Accounting Statements and 24/25 cashbook. She also provided appropriate answers during the meeting to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR).

I queried why no VAT claim had been made in the last year and Kim explained there was an issue with the Government gateway access. I stressed the importance of getting this matter rectified as a matter of urgency as for this year alone the Council were owed £1,615. If I am to audit the Council next year, I would expect to see this issue resolved and the VAT claim submitted and received.

The closed session at the end of the November meeting was perfectly worded with the Public Bodies (Admission of Meetings) Act 1960 legislation correctly recorded, and it was also good to see that for transparency purposes, the Council publishes its yearly budget on the website.

Based on the information reviewed, I was satisfied to see appropriate accounting records have been kept throughout the year. It was also good to see proactive movement of funds in order to benefit from any bank interest.

I suggested it would be good to see the Asset Register published on the website, and whilst this is down to the Council's discretion, I did comment that salary scale SCP16 for an experienced Clerk, who is studying for her CiLCA, did seem awfully low.

I was able to confirm that the council has insurance cover in place with Clear Insurance, and it was good to see the perfectly worded precept item in the January minutes where not only was the amount recorded, but also the percentage increase on the previous year.

To conclude, having tested all aspects of the council's internal controls that I am required to consider, based on the information made available to me, I am satisfied that internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs. It is clear to see the Council remains in good hands with Kim and accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Joanna Simonds, PiALC, CiLCA, PSLCC  
Internal Auditor to the Council  
12<sup>th</sup> May 2025

This Internal audit was carried out in association with best practices from NALC and the 2024 JPAG guide on Proper Practices.

The figures submitted in the Accounting Statements 2024/25 are:

	<b>Year ending 31 March 2024</b>	<b>Year ending 31 March 2025</b>
1. Balances brought forward	40,512	58,411
2. Precept or Rates and Levies	10,500	31,400
3. Total other receipts	16,625	4,654
4. Staff costs	3,499	7,357
5. Loan interest/capital repayments	0	0
6. All other payments	5,727	19,077
7. Balances carried forward	58,411	68,030
8. Total value of cash and short-term investments	58,411	68,030
9. Total fixed assets plus long-term investments and assets	83,536	88,800
10. Total borrowings	0	0