

FARWAY PARISH COUNCIL
INTERNAL AUDIT REPORT 2024/25

For the financial year ended 31st March 2025, I have carried out an internal audit of the Council's financial books and records in accordance with the requirements of the Governance and Accountability Practitioners Guide. The aim of this audit is to ascertain whether the systems of financial and other internal controls, over its activities and operating procedures are effective. A sample system has been used, as appropriate for the size of the council, to test these processes.

In completing this audit, the income & expenditure account, accounting records, minutes of council meetings and other records were examined. The financial transactions of Farway Parish Council are accurately recorded and the systems of financial and internal control are effective.

An audit check of figures and records published on the Parish Council website to the written records of the Parish Council has been undertaken in line with the 2015 Audit (Small Authorities) and transparency code regulations.

The following points relate to the internal control objectives as stated in the Annual Governance Statement 2024/25, which forms part of the Annual Governance and Accountability Return (AGAR) for Local Councils in England.

Objective F

"Petty cash payments and receipts."

Not covered as the authority does not operate a petty cash system, all payments and receipts are processed via the authority bank account.

Objective L and Objective N

"The authority published the required information on a website up to date at the time of the internal audit"

"The authority has complied with the publication requirements for 2023/24 AGAR"

On the 9th and 10th of May 2025 the following items were not published on the authority website:

2023/24 certificate of exemption

Bank reconciliation as at 31.03.2024

This report was prepared by:

Mrs T. Jenkins-Avery

Blue Chip Accounts 10th May 2025