

Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return 2024 - 2025

Name of Authority:	Dadlington & Sutton Cheney Parish Council		
Name of Internal Auditor:	Keith Read	Year ending:	31 March 2025
Date audit carried out:	14 April 2025 – 10 May 2025	Date of report:	12 May 2025

Internal audit is the periodic independent review of an authority's internal controls. This should result in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the authority's internal controls should be a day-to-day function through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The proper practices referred to in the [Local Audit and Accountability Act 2014](#) and [Accounts and Audit Regulations 2015](#) are set out in the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. This is a guide to the accounting practices to be followed by local councils which sets out the appropriate standard of financial reporting to be followed.

- Para 4.11 of the *Practitioners' Guide* asserts that the independence of the appointed person or firm should be reviewed every year.
- Para 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- Para 5.103 specifies that the authority should take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit.

This report is addressed to the Chair of Council or Parish Meeting for circulation to all members. It must be considered in a meeting of the full council or parish meeting.

The authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate. *Practitioners Guide* 1.39

Reports from internal and external auditors 2023-2024

Please add additional boxes as required. If there are no recommendations or comments, please record None of N/A each time rather than deleting the tables.

All councils and parish meetings

Have comments from the internal audit 2023-2024 been addressed?

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Comment or recommendation from internal auditor 2023-2024	Comment from internal auditor for this report
Section 1 - Annual Governance Statement of the AGAR, must be approved prior to Section 2 - Accounting Statements, either at separate meetings or in the same meeting but with the correct order of business on the agenda and this must be evidenced by the meeting minute references and/or dates.	Completed in May 2024 APM dated 16/05/24 item 37/24c then accounting statements items 37/24d&e. CLOSED



Consider retaining agendas on the website in the interest of transparency.	Created a separate agenda section on the website. Checked and satisfactory. CLOSED
Councillors to consider alternative banking facilities to enable the Clerk to set up payments and for two Councillors to authorise payments. I believe this is now in progress.	Changing from HSBC to Unity Trust bank with two councillor authorisations, but major issues with HSBC in making the change, will not complete until 2025-26 period so leave open. OPEN
Consider adopting a Complaints Policy and a Statement of Internal Control.	Adopted and approved in March 2025, viewed and now available on website. CLOSED
Consider adding membership of PC Committees to Councillor information on the website and adding a link to the Declaration of Interests Page 6 forms published on the Borough Council's website.	Link to Declaration of Interests (HBBC) is on website. PC committees being added to the new website, available in coming months, check in 2025-26 audit. OPEN
Recommend minuting the dates for the Exercise of Public Rights upon approval at a Parish Council Meeting.	Completed and detailed in the minutes of 16/05/24 item 37/24h. CLOSED
It is good practice to record the legal power of expenditure and minute references against transactions made, including S137 payments.	Progress being made, clerk currently completing CILCA then will include this, minute reference against transactions is already happening. OPEN
Consider adopting a Reserves Policy in order to maintain adequate financial reserves to meet the needs of the organisation and to set out how the Council will determine and review the level of reserves moving forward.	There is a an agreed 5-year plan to increase reserves by 15% for next 3 years then 7% for years 4 and 5 subject to annual budgetary review, noted in minutes 09/01/25 item 09/25d. The policy will follow in the coming months. OPEN
Risk Management Scheme requires update. Consider inclusion in the Council's Risk Management Scheme of the risks associated with online banking and consider business continuity. Consider adopting site specific risk assessments for the village green and allotments and record inspections.	RMS updated in March 2025 re online banking and business continuity and is on the website but the site-specific RA's re village green and allotments are still work in progress OPEN
Recommend reviewing and updating SOs and FRs where necessary.	FR & SO readopted in May 24 and FR further reviewed, updated and adopted in March 25, SO will be reviewed in May 25 in line with new recommendations. CLOSED
Website, consider migrating to a .gov.uk domain as advised in the JPAG Practitioners' Guide 2024, including all Council email accounts.	All preparation work has been done, and documents are being uploaded, Will complete transition in coming months. OPEN

Councils and parish meetings subject to a Limited Assurance Review for 2023-2024

Have comments from the external audit 2023-2024 been addressed?

Comment or recommendation from external auditor 2023-2024	Comment from internal auditor for this report
The published Notice of Public Rights requires the name, position and contact details of the person to contact to inspect documents, usually the Clerk or RFO, to be entered at line 2(b) and the name/signature of the person placing the notice to be entered at (e) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). The Council should ensure this is completed correctly in the future.	This was a genuine error and oversight by the Clerk who will ensure it is correct this year. LRALC Internal Audit Service
The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2023-24. Therefore, it relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023/24. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.	This is correct although at the time the Clerk (unaware of the error) believed the Assertion of 'Yes' to be correct. The Clerk will ensure it is correct for this year.



To the Chair of Dadlington & Sutton Cheney Parish Council

In accordance with the terms of my engagement I have undertaken a review of Dadlington & Sutton Cheney Parish Council's records, policies and procedures for the financial year ending 31st March 2025 and I enclose a completed and signed Annual Internal Audit Report for the AGAR 2024/25.

The internal audit exercise was compiled following independent tests/checks being undertaken using various financial records, documents, agenda's, minutes etc both through the official website and during an audit meeting with your Clerk Hannah Pickles on 2nd May 2025.

The testing for evidence of compliance is against the 19 segments contained in the LRALC Internal Audit Service Checklist and the 15 statements in the Annual Governance and Accountability Return (AGAR).

The following topics were reviewed with the following outcomes and audit trails:

Accountability & Governance (JPAC):

- Checks showed that meetings are lawfully called, see agendas 16/05/24, 11/07/24, 12/09/24, 03/10/24, 14/11/24, 09/01/25 & 06/03/25. Scan of minutes covering the same dates as agendas did not reveal anything unusual. The clear identifying of actions required (usually by the clerk) on the minutes is a very positive move and these are added to an action list/register that is shared with councillors.
- Unsigned minutes are posted on website within the required time period. Once the minutes are signed off (each individual page) by the Chair at the next meeting then the clerk replaces the draft copy with a scan of the signed copy. The signing and approving of the minutes are minuted at the following meeting. There is a good header and footer on each page.
- Election of Chair and Vice Chair took place at annual PC meeting on 16/05/24 under items 26/24 and 27/24. Technically they were not quite the first items of business re statutory responsibilities as items 23/24 (public participation) and 24/24 (apologies) and 25/24 (declarations of interest) are prior to the elections. Although it could be said that these first items are more related to meeting etiquette rather than PC business it be beneficial to have the elections as the very first item(s). **See recommendations for action.**
- Agenda for annual meeting 16/05/24 matches Standing Order requirements.
- There were two agendas and minutes for the May meeting (16/05/24), the first covered the annual meeting requirements such as election of Chair, Vice Chair, committees, policies, etc and that was then followed by the normal/routine bi-monthly PC meeting. It might be better to combine these into one single meeting with one agenda and one set of minutes or hold two meetings but on different dates.
- There were no confidential sessions witnessed within the sample minutes examined but the Clerk is familiar with the process including resolution to exclude and an explanation.

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Accounting Records:

- All details were satisfactorily recorded in the financial accounts and duly covered in minutes, and all appeared to be in order.
- RFO is the Clerk, common practice in small PC's.
- Payments in the accounts/ledger were generally covered by invoices which were correctly authorised at the relevant PC meetings and well documented in the minutes.
- Financial reports and bank reconciliation details were presented to council for each meeting, usually bi-monthly, all items are minuted i.e. item 61/24 bank statement/reconciliation, with all payments listed. The financial reports are also available on the website.



- Transactions/payments are made by BACS or direct debit with the Clerk currently submitting a list of required payments to the Councillors for approval, once two Councillors have approved payment then the payments are made, and all are recorded in the minutes.
- Explanation of variances recorded on minutes 16/05/24 item 37/24f, with main reason being lack of PC spending resulting in a variant.
- Year-end bank reconciliation agrees with AGAR Section 2 Box 8 £9,285 within a £1 rounding up/down margin. The bank reconciliation for 2023-2024 was reviewed and unanimously accepted at annual meeting 16/05/24 item 37/24e.

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Due Process:

- Standing Orders adopted since 2018 (using NALC Model SO although this is not stated) and they were reviewed and adopted and minuted on 16/05/24 item 29/24a. There is a good footer with document title but might benefit from adding page number and removing revision date to save having to alter this every year and instead having an issue number or letter, the revision/adoption is recorded in minutes. It may also be beneficial to simply copy and paste the NALC Model Standing Orders and just amend to suit the PC. **See recommendations for action.**
- Financial Regulations were reviewed and adapted to meet Council's needs and minuted on 16/05/24 item 29/24b and following changes to the Regulations they were further adapted and adopted and minuted 06/03/25 item 19/25c. There is a good footer identifying each page of the document and a page number but may benefit from removing the approved date to save changing it every year, an issue number or letter would be beneficial. **See recommendations for action.**
- Payments are prepared and then presented to Councillors where they are reviewed and approved by a minimum of two Councillors to then allow the Clerk to make payment. The payments are duly minuted and listed. The PC is in the process of moving from the HSBC bank to Unity Trust Bank which works with two-person online approval of payments making the process easier and more manageable.
- There is evidence of adequate internal controls and records of invoices. Statement of Internal Control.
- There is very little VAT applicable to this PC as spend on goods and services are generally very low and contractors are small businesses and not VAT registered. The largest VAT amounts are from LCC for the street lighting. Evidence of VAT recording has been seen and is satisfactory, no VAT has been reclaimed for year ending 31/03/25 due to the changing of banks, this will be reclaimed as soon as the bank change is concluded.

Risk Management:

- The Risk Management Scheme (Risk Assessment or RA) was agreed and approved at the annual PC meeting on 16/05/24 item 29/24p. This was further reviewed and minuted 06/03/25 item 21/25, the Clerk is working on additional site-specific RA's for the village green and allotments but they will not be completed until later in 2025 so the original recommendation will remain open.
- Both Public Liability and Employers Liability insurance was renewed with Clear Councils (Clear Insurance Management - broker) for the 2024-25 year and payment made on 03/06/24 as listed in the minutes of 11/07/24 item 49/24. The policies are with Aviva and seem adequate to cover the needs and responsibilities of the PC. There was not time for the Clerk to investigate other insurance options and get three quotes as minuted on 16/05/24 item 36/24d as it was more important not to let the insurance cover lapse. The Clerk will conduct research and get quotes in place ready for renewal next year.
- Membership to Leicestershire and Rutland ALC IAS and the internal audit process.
- There are no formal play areas, play equipment or sports pitches managed by the PC.



Budget/Precept:

- Precept for 2024-25 of £20,855 duly received. (The annual Budget and Precept for 2025-26 (£23,984) was approved by PC at the meeting on 09/01/25 item 08/25c&d, details are available on the website.
- The Clerk monitors precept spend and budget and reports back to Council plus accounts and bank reconciliation are reviewed at each meeting. There are copies available on the website and the Auditor has viewed these with no concerns.
- Reserves – this item was identified in last year's internal audit with a subsequent recommendation in the report which has not been closed out but is work-in-progress with the PC agreeing a 5-year plan to increase reserves by 15% for next 3 years then 7% for years 4 and 5 subject to annual budgetary review, noted in minutes 09/01/25 item 09/25d. The Reserves Policy will follow in the coming months.

Income:

- Income is normally restricted to precept, allotments, VAT rebate, potential small amounts of bank interest and any other payments from HBBC such as street lighting grant, etc.

Petty Cash:

- No petty cash is held.

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Salaries/Employees:

- Clerk salary details recorded as required in the ledger and is managed by Screatons, all salary payments are covered and minuted at PC meetings i.e. 16/05/24 item 36/24a and 06/03/25 item 19/25a.
- All salary arrangements are agreed and approved by full Council.
- There is no evidence of any formal annual (or as required) review of the Clerk's role and salary, it might be beneficial to use the HR Committee to perform such a review. **See recommendations for action.**
- Quarterly payments to HMRC witnessed in the bank reconciliation ledger and are minuted, i.e. minutes dated 16/05/24 item 36/24a.
- A pension is now in place for the Clerk, evidence of pension set-up and contributions to LCC seen in the accounts and minutes, i.e. item 61/24 in minutes 12/09/24.

Asset Control:

- There is an Asset register on the website but no evidence of when it was last updated or reviewed, there is a value for individual assets. Ensure Asset register review is included in agenda and minutes.
- The asset value on the AGAR Section 2 Box 9 states a value of £78,390 (as per previous years 2023-24 form 3). The asset values for this PC are not high but consideration should be given to periodically reviewing the value to allow for inflation and increased costs.
- The PC has agreed to purchase and take ownership of the Dadlington Village Hall Defib unit (see item 80/24f in minutes 14/11/24) and this will be added to the asset register when transfer in the next year is completed.
- The asset register compares with the insurance schedule and there is adequate cover.

Accounting Statements:

- Bank accounts & balances were reviewed, approved and recorded at PC meetings and supported by accounting statements/reports throughout the year, and there was evidence of a financial trail through records and on the website.
- On the sample payments taken there was evidence of control with all being approved in Council, minuted and paid accordingly, i.e. Geoff Cantwell re invoice 827 VAS £121.50 item 36/24a on minutes

16/05/24, LRALC internal audit £200.00 item 61/24 on minutes 12/09/24, Screatons payroll services item 08/25a on minutes 09/01/25.

- This year's section 2 of the Annual Return (AGAR Form 3) has been drafted and provided ready for completion and signing at the next PC meeting.

Exempt Authorities:

- Checks confirmed that previous year's (2024/25) receipts were £22,455 but expenditure was just over £30,000 (included a roll over balance in the account to help support the deficit) so they are not classed as an exempt council.

Transparency:

The following were displayed/published as required and available on the website:

- End of year accounts/Accounting Statement.
- Annual Governance Statement.
- Internal Audit Reports.
- External Audit Reports
- Asset Register.
- Statement of Internal Control
- Details of Councillors and their key responsibilities is displayed on the website.
- Agendas and minutes of meetings are published as required and minutes (or drafts) were issued within the required time frame.
- The PC website is regularly updated; the PC is in the process of moving to a more user-friendly website (Cuttlefish) which is widely used by local Parish Councils.
- All required policies and procedures are available on the website and easy to find, although some of the links to a few policies (Training & Development, Freedom of Information, Data Protection) were not working correctly, Clerk is aware but focusing on new website which will be released very soon.
- Supporting financial reports, bank reconciliations, etc are sent out to Councillors with the agenda and are always minuted and available on the website or from contacting the Clerk.
- Details of planning applications and outcomes together with invoices to be paid are all detailed in the minutes which are published on the website. In addition, planning applications and their outcomes can be tracked through the HBBC website.

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Exercise of Public Rights:

- "The Notice of Public Rights" for year ending 31/03/24 was issued and displayed on the website as required although it was not fully completed with PC and Clerk details as per the external audit report.
- "The Notice of Public Rights" correctly identified the 30-working day period for inspection of records (03/06/24 to 12/07/24).

AGAR Publication:

- The AGAR Annual Governance & Accounting Statement documents for last year 2023/2024 were displayed on the website as required.
- The 2023/24 AGAR was approved and minuted on 16/05/24 item 37/24c.
- The annual return section 2 details (Year Ending 31st March 2025) are set out at the end of this document.

Trust Funds:

- The Parish Council is not responsible for any trust funds.

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Miscellaneous:

- There was evidence confirming the previous internal audit had been received at the meeting 16/05/24 item 37/24a&b and unanimously accepted all comments and recommendations. A very positive step by the PC and also very positive to see a formal response to the findings whether accepted or not.
- Concern over the backup process of the current website provider and backup of the Clerk's laptop. The auditor believes that the pending change to web provider Cuttlefish will address this for the website but then create a formal process for backup and data security of Clerk's laptop. **See recommendations for action.**
- The required Policies and Procedures are on the website under "Policies", these include (not exhaustive) Data Protection, Freedom of Information, Equal Opportunities, Code of Conduct, Complaints, Social Media, Data Breach, Disciplinary and Grievance, Health & Safety, Standing Orders, Financial Regulations, Risk Management Scheme, Procurement, Training & Development. The mandatory documents are reviewed annually and approved at the full PC meeting of 16/05/24 item 29/24 together with all the other policies and procedures. I would suggest that this is far too many documents to effectively review in any depth and would further suggest that not every one of them needs to be reviewed annually, some could be every two or three years (unless a change in circumstances negates an earlier review) or defer some to different months to reduce the workload. It might be worth creating a policy or procedure that details what documents are reviewed, when and how. **See recommendations for action.**
- Arrangements for public inspection of Council records is covered under the Freedom of Information Act for which there is a policy in place. The public has access to all records on the PC or RCC websites and can contact the Clerk if any clarification is required. The six-week period of public inspection was duly made available as defined in the "Exercise of Public Rights" section detailed above.
- According to the minutes and accounts there was no identified expenditure under section S137 of The Local Government Act 1972 in the Apr24/Mar25 period. However, the Xmas wreaths in the minutes of 14/11/24 item 80/24f would seem an appropriate and justifiable S137 spend so need to ensure any S137 costs are correctly identified and managed accordingly. **See recommendations for action.**
- There are two committees (NP and HR) with Terms of Reference although the HR committee has not met to-date. Where applicable reference to committee decisions or matters are detailed in PC minutes.
- The Council own and maintain allotments on land off Blacksmith Lane and a village green which would benefit from site specific risk assessments for both along with regular, recorded inspections which is an existing "open" recommendation from the last internal audit.
- There is a documented Complaints Procedure which was approved in March 2025 although it is not minuted in the minutes for that month. The policy is quite comprehensive, but whilst it does mention vexatious complaints it does not go on to explain what is deemed as vexatious or how it would be dealt with. The policy would also possibly benefit from covering bullying and harassment which could either be incorporated within this policy or perhaps the PC signing up to the NALC "Civility & Respect Pledge", there are sources of information available including LRALC. **See recommendations for action.**
- Members interests are declared and minuted at each meeting and if applicable then they are excluded from participation and voting. There was no evidence of conflicting members interests or exclusions in the minutes viewed. If there are then it must be clearly minuted that they did not take part or vote.
- Agendas are correctly signed, informative and displayed within the given timeframe.
- Latest documents now have a watermark such as "DRAFT" or "APPROVED"; this is a positive format.
- Documents would benefit from a consistent document footer with title and page number which some do have. **See recommendations for action.**

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- Please note that the "NALC communication: Addendum to Practitioners' Guide, 9th April 2025" re Section 5, AGS Assertion 10 – Digital and data compliance 2025 guide pages 46-47 paragraphs 5.117-5.128, 5.124 - although parish councils are exempt from the requirement to have a DPO. This assertion will not take effect until 2025/2026 so is not part of the current AGAR. However, councils can start to address the requirements now in preparation for next year's Annual Governance Statements.

Cemeteries:

- No cemetery so this requirement is not applicable.

Recommendations for this report

All councils and parish meetings

Recommendations from internal auditor 2024-2025

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Area for consideration or improvement	Recommendation
Election of Chair and Vice Chair took place at annual PC meeting on 16/05/24 under items 26/24 and 27/24. Technically they were not quite the first items of business re statutory responsibilities as items 23/24 (public participation) and 24/24 (apologies) and 25/24 (declarations of interest) are prior to the elections.	Ensure that the election of Chair and Vice Chair are the very first items of business on the Annual Parish Council Meeting as per NALC Model Standing Orders 2018 5j.
Standing Orders adopted since 2018, using NALC Model SO although this is not stated. The Tender Requirements in both SO and FR should be the same but there are differences.	Might be beneficial to copy and paste the NALC Standing Orders onto the PC letterhead and then adapt to PC needs. Suggest that Tender Requirements in both SO and FR are matched to read the same.
There is no evidence of any formal annual (or as required) review of the Clerk's role and salary.	Might be beneficial to use the HR Committee or Chair & Vice Chair to perform an annual review.
Concern over the backup process of the current website provider and backup of the Clerk's and Chair's laptops. The auditor believes that the pending change to web provider Cuttlefish will address this for the website.	Confirm backup arrangements with web provider, then suggest a policy or procedure detailing a safe and secure backup process and data security of PC laptops.
In the Apr24/Mar25 period there was no S137 expenditure identified. However, the Xmas wreaths in the minutes of 14/11/24 item 80/24f would seem an appropriate and justifiable S137 spend.	Need to ensure any S137 costs are correctly identified and managed accordingly as required under section S137 of The Local Government Act 1972.
There is a documented Complaints Procedure which mentions vexatious complaints but does not go onto explain what is deemed as vexatious or how it would be dealt with. There is also no reference to bullying or harassment.	The policy would benefit from expanding on vexatious complaints and covering bullying and harassment which could either be incorporated within this policy or perhaps the PC signing up to the NALC "Civility & Respect Pledge", there are sources of information available including LRALC
Documents would benefit from a consistent document footer with title and page number which some do have. Some documents state review dates which have now been exceeded.	All PC documents would benefit from a consistent footer format i.e. title, issue (if relevant 01, 02, A, B, etc) and page numbers. Suggest not dating or review dating them unless you want to change this every time.
<i>Please add additional boxes as required. If the internal auditor had no recommendations or comments, please record None rather than deleting this table.</i>	

Areas in the 2024-2025 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

Internal control objective	Yes	No	Not covered	Explanation
A <i>Appropriate accounting records have been properly kept throughout the financial year.</i>	✓			

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B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.</i>	✓			
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	✓			
D	<i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	✓			
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	✓			
F	<i>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.</i>			✓	No petty cash held.
G	<i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i>	✓			
H	<i>Asset and investments registers were complete and accurate and properly maintained</i>	✓			
I	<i>Periodic bank account reconciliations were properly carried out during the year.</i>	✓			
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</i>	✓			
K	<i>If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered").</i>			✓	Not exempt
L	<i>The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.</i>	✓			
M	<i>In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>		✓		Whilst the Notice of Public Rights were both minuted and posted on the website there was an error in the date and PC details and not signed.
N	<i>The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).</i>	✓			
		Yes	No	Not applicable	Explanation
O	(For local councils only) <i>Trust funds (including charitable) – The council met its responsibilities as a trustee.</i>			✓	No trust funds held

Section 2 - Accounting Statements 2024/25

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	Year ending 31 March 2024	Year ending 31 March 2025
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1. Balances brought forward	13,364	11,371
2. Annual precept	19,491	20,855
3. Total other receipts	4,722	1,600
4. Staff costs	6,887	8,426
5. Loan interest/capital repayments	0	0
6. Total other payments	19,319	16,115
7. Balances carried forward	11,371	9,285
8. Total cash and investments	11,371	9,285
9. Total fixed assets and long-term assets	78,390	78,390
10. Total borrowings	0	0

In conclusion, Dadlington & Sutton Cheney Parish Council has 8 Councillors (quorum 4) and employs one member of staff, Hannah Pickles, who is the Clerk and Responsible Financial Officer to the Council. I would like to thank Clerk Hannah Pickles for her valuable support throughout this auditing process and the Clerk and Council have worked well together to ensure full governance. After detailed testing of evidence and discussions with the Clerk I am satisfied that the Council is operating sound policies and procedures in order to deliver its services effectively and efficiently and within the rules and regulations required of them to fulfil their objectives. The recommendations for action (or opportunities for improvement) are in some cases generic and generally minor in nature so should not detract from the excellent work being done.

Yours sincerely,



Keith Read
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