

INTERNAL AUDIT REPORT

YEAR: 24/25

This report is to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return

Council: Candovers Parish Council

The report below is based on the evidence made available to me and the Joint Panel on Accountability and Governance Practitioners' Guide (the 'Proper Practices') issued in March 2024 and applying to the 2024/25 financial year.

I would like to thank Wendy for her assistance.

Management and governance was found to be satisfactory but some weaknesses have been identified as below.

| Internal Control Objective | Response |
|--|---|
| A. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied | It was not possible to reconcile the P60 to the cashbook and the figure on the AGAR Section 2 Accounting Statement but I understand there were issues with the payroll software during the year. Recommendation: consider outsourcing the payroll as it is not expensive and reduces risks to council and clerk |

Other areas of risk identified:

- Minutes of meetings are signed but not the accompanying financial reports
- I couldn't find any evidence of a risk assessment, and although Minute 1657 shows policies were reviewed and amended the documents on the website don't show this process took place

Sara Sawyer, MAAT

Date: 24th April 2025