

Rachael Lawes
Watts Farm, 32 Great Hinton, Trowbridge, Wiltshire, BA14 6BY
Email: rachaellawes@hotmail.co.uk/Tel: 07717810938

Internal Auditor's Summary Report: Year ending 31/03/2025

I have examined the accounts, minutes and supporting paperwork for Great Hinton Parish Council year ending 31st March 2025. The paperwork, provided electronically, was missing in part and needed some further document uploads and schedules to satisfy some payments made during 2024/25.

Comments for Internal Control Objectives

- B. Chloe Saunders expenses form is titled Bulkington Parish Council and not Great Hinton. Tekla Hicks March expenses form has a small over-payment. 44 miles @ 45p per mile is £19.80 and not £19.98
Late payment of invoices for Barnett & Co. £144 relates to April 2022-March 2023 and £204 for April 2023-Aug 2024. Therefore only 5 months costs (April 2024-Aug 2024) related to 2024/25 Financial Year
Late payment to Bostrack G H Website. Hosting costs £227.77 Relates to Oct 2022-April 2024. Annual renewal costs for the period Dec 2022 – Dec 2023.
Late payment of Memorial Hall invoice £70.50. Related to April 2023-March 2024.
Community First Insurance invoice still addressed to Carol Burch. This requires amendment.
SLCC invoice for £24 was missed for payment in 2024/25. It has now been paid in 2025/26.
Community Heat beat Trust had invoice approved at Jan 2025 Parish meeting but not paid until 2025/26.
Some invoices were missing - £13 Misc and £70 Green Bin.
- C. Governance, Finance & Management Risk Register – There is no evidence from the Minutes that this has been reviewed in 2024/25. Please refer to comments made in 2023/24 Internal Audit Report
- G. Unclear as to why £51.54 HMRC payment is still owed and not taken in March 2025.
- H. There is no Asset Register. The Council need to produce a register which records each asset, it's value, confirmation that the asset is insured and date of disposal (if applicable). This was referred to in the 2023/24 Internal Audit Report.
- I. Only Bank Reconciliations from Nov 2024 carried out. None available from April 2024-Oct 2024.
- L. On the website within the 2022/23 Accounting Statements West Ashton Parish Council is named under the Bank reconciliation section of the publications. This needs to be amended.

Additional notes

War stocks have previously appeared on the manual ledger of the Council. Consideration needs to be given as to where this asset appears within its accounting records. One would suggest the Asset Register or cash them in.

Rachael Lawes 2nd May 2025