

## Annual Internal Audit Report 2023 / 24 – Parish Council response to “no” within the Internal Control Objective

### Pannal and Burn Bridge Parish Council

[www.pannalandburnbridge-pc.gov.uk](http://www.pannalandburnbridge-pc.gov.uk)

C “This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these” (Has the council carried out a review of the effectiveness of internal controls?)

*Internal auditor report note: “It is noted that the council have considered a review at the April 2024 council meeting, however that falls outside the scope of our audit for the 2023 / 24 financial year”*

Utilising the Internal Controls Checklist template the completion of this function will be embedded into the autumnal procedures carried out by named councillors (Chairman and Vice Chairman for 2024 / 25) at the time of a Monitoring Budget production. The results will be minuted and will take account of any recommendations.

G “Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied (Do the salary records correspond with the pay points agreed by the council?)”

A salary payment disparity exists between the clerk / RFO’s contracted Spinal Column Point and the Spinal Column Point against which the clerk has been paid – this underpayment in pay calculations was addressed and rectified by the Parish Council at their meeting dated 13<sup>th</sup> June 2024.

L “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”

The required statements were correctly published for years: 2019 / 20, 2020 / 21, 2021 / 22 and 2022 / 23. For “failed year” 2018 / 19 a previous clerk was in post.

This requirement is embedded into the current clerk / RFO’s annual procedures as evidenced for the last four years.

F “Not covered” – the Parish Council does not permit / support the use of petty cash  
K “Not covered” – the Parish Council does not meet the exemption criteria ie income and expenditure below £25,000

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