

GRIMOLDBY AND MANBY PARISH COUNCIL
INTERNAL AUDIT 2024/2025

I have carried out the audit of Grimoldby and Manby Parish Council for the year 1st April 2023 to 31st March 2024 and make the following observations and notes:

A ACCOUNTS	Accounts are kept on a spreadsheet clearly showing income and expenditure, including cheque numbers, albeit very small print !
B FINANCIAL REGS/INVOICES	The council has in place substantial Regulations, which are reviewed periodically and confirmed by council. Invoices are properly recorded and VAT properly accounted for and claimed.
C RISK ASSESSMENT	The Council has in place substantial Risk Management and all policies, including Standing Orders, Financial Regulations and Code of Conduct were reviewed and adopted during the financial year.
D PRECEPT/PROGRESS	Budget progress is regularly monitored and the precept setting process was undertaken in full at the appropriate meeting
E INCOME/VAT	Expected income was received and recorded on the spreadsheet.
F PETTY CASH	There is no petty cash held.
G SALARIES	Salaries are paid and approved by Council and a PAYE system is in place and operated by the Clerk
H ASSETS	The Asset Register is up to date and reviewed in March 24.
I RECONCILIATIONS	There are monthly bank reconciliations and reports to council done throughout the year.
J ACCOUNTING BASIS	The correct accounting basis has been used and supported by audit trail and bank statements.
K LIMITED ASSURANCE	The Council was not exempt from limited assurance review.
L WEBSITE	The required information was published on the website.
M EXERCISE RIGHTS	The Council carried out its publication requirements for exercise of rights.
N PUBLICATION	The Council has complied with the requirements for the 23/24 AGAR

I have no concerns to raise regarding the Council's financial management and the Clerk has kept all records in good order, with good audit trails in place. She should be congratulated on presenting good information for Audit and for undertaking and ensuring good practice throughout the year.

J. Cooper BSc

9th June 2025