INTERNAL AUDIT REPORT – YEAR END AUDIT
BUCKLEY TOWN COUNCIL
2024/25

The internal audit is carried out by the following testing of the internal controls specified on the Annual Return for local councils in Wales:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year-end testing on the accuracy and completeness of the financial statements
- Where the Council is sole trustee of a charity, checking that the Council has procedures in place to meet its responsibilities as a sole trustee

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the issues reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited   18/06/2025

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ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
1	The accounts include a credit note from Flintshire CC in relation to CCTV of £1686.86 as an unpresented receipt. This is incorrect and should appear in the accounts as a prepayment. The accounts also include a provision for a doubtful debt of £2129.16 although the accounts do not include the debt of £2129.16.	*The accounts should be amended to include the credit note as a prepayment.* *The accounts should be amended to remove the provision for doubtful debts.*	**Implemented - The annual return and supporting accounts were amended prior to internal audit signing of the annual return.** **Implemented - The annual return and supporting accounts were amended prior to internal audit signing of the annual return.**
2024/25 interim audit recommendations			
1	The financial regulations require that the Clerk obtains three quotes for contracts over £5000 and a formal tender process for contract over £20,000. We note that there were two contracts where this hadn't happened: • Fireworks contract £5500. Council approval was not sought as this was considered a specialist area of work	*To ensure transparency, the Council minutes should record the reasons when less than three quotes are obtained or a formal tender process was not followed.*	**The Council have retrospectively recorded the reasons for these decisions in the Council minutes.**

	ISSUE	RECOMMENDATION	FOLLOW UP
	and requirement for safety certificates. This was not documented in the council minutes. • Christmas Lights contract £20,660. The Council were required to use the Flintshire County Council (FCC) contractor on FCC street lights. This requirement was not documented in the council minutes.		
2	The Clerk has developed a budget timetable but this has not been formally adopted by Council.	*A comprehensive formal budget timetable should be established annually covering the main elements of the Council's budget setting process together with key dates and responsibilities.* *This should be formally adopted by Council.*	**Implemented**
2024/25 year-end audit recommendations			
1	The risk assessment has been approved by Council as an addendum to the standing orders when the standing orders were reviewed by Council. This is not explicitly stated in the minutes which only refer to the standing orders document.	*The minutes should record the approval of the risk assessment.*	**Implemented**

	ISSUE	**RECOMMENDATION**	**FOLLOW UP**
2	The assets of the council are maintained in two documents. There is one register that records the assets as at 31/3/22. The other register maintained in Scribe includes a total for assets as at 31/3/22 then records assets added to the register since then.	*The assets listed in the separate register should be entered individually into the Scribe asset register to ensure it is a complete list of the assets held by the Council.*	**Implemented**
2023/24 interim audit recommendations			
1	A review of payments found for the following contract, the minutes only recorded a review of two quotations: • Gas boiler replacement. The financial regulations require for contracts above £5,000, the Clerk shall obtain 3 quotations.	*When three quotations have not been obtained as per the financial regulations, the reason should be stated within the minutes.*	**See issue 1 in 24/25 interim**
2	The Council do not have the following policies: • Gifts and hospitality policy • Expenses policy	*The Council should establish a gifts and hospitality policy and an expenses policy.*	**Implemented**