

**INTERNAL AUDIT REPORT  
BAYSTON HILL PARISH COUNCIL**

	<b>ISSUE</b>	<b>RECOMMENDATION</b>	<b>FOLLOW UP</b>
<b>2025/26 Interim internal audit</b>			
1	<p>Only a payment confirmation email was provided for the following payment:</p> <ul style="list-style-type: none"> <li>• 23, Skip Hire, 24/04/2025, Equals Card, Cartwrights, £274.08 net, £54.82 VAT, £328.90 gross</li> </ul>	<p><i>Supporting vouchers/invoices should be secured for all expenditure including VAT invoices to ensure VAT can be reclaimed.</i></p>	<p>Skip was booked online so no invoice was available to verify. Email confirmation only.</p>
2	<p>The following payment could not be identified as approved in the minutes:</p> <p>424, Tractor Servicing &amp; repairs, 05/11/2025, , Tractor Maintenance, Ace Farm Supplies £1,474.63</p>	<p><i>All expenditure should be approved by council in the minutes.</i></p>	<p>The quote for this work was approved at Full Council on 13/10/25, the estimate was £1139.21 net, the eventual bill (voucher 424) was £1228.86 net.</p>
3	<p>There is no current completeness control in place to evidence that all fixed assets in the asset register have been reviewed to ensure they are adequately insured.</p>	<p><i>An internal control should be introduced to evidence that all fixed assets have been reviewed to ensure they are adequately insured, for instance a Y/N column inserted into the asset register.</i></p>	<p>Column added to Asset Register and will be communicated to Full Council when they review the register annually for checking. Asset register is supplied to our insurers annually when they issue our quote.</p>

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4	Compliance with data protection laws is a new category (Assertion 10) within the Annual Governance Statement.	<i>The council needs to ensure that all the systems, procedures, and policies to demonstrate compliance with data protection laws as required by the new Assertion 10 are in place. This would also include regular and relevant data protection training for officers and councillors.</i>	Full Council item FC118.25/26. Actions – clerk attended CloudyIT webinar. Email address and website updated by supplier WebOrchard.
<b>2024/25 Year end internal audit</b>			
1	Fidelity insurance is currently £250,000, however, fidelity insurance for should aim to cover the maximum projected cash and bank balances which is estimated as the year end cash and bank balances of £280,949 plus the next precept instalment of £204,183 in April 2025, which is an estimated maximum balance of £485,132	<i>As part of risk assessment procedures, the council should annually estimate maximum projected cash and bank balances and set the level of fidelity insurance accordingly.</i>  <i>The council should review the current level of fidelity insurance as it does not cover maximum projected cash and bank balances.</i>	To be followed up at 2025/26 year end internal audit
2	Pay rises are notified to the payroll agent via an email from the clerk.	<i>The Chair should be copied into the email from the clerk notifying the annual officer pay rise information to the payroll agent.</i>	To be followed up at 2025/26 year end internal audit
3	Although we could identify lists of payments attached to minutes, we	<i>The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of</i>	2025/26 follow up - Implemented for contracts over £5000