

Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return 2024 - 2025

Name of Authority:	Stretton Parish Council		
Name of Internal Auditor:	Keith Read	Year ending:	31 March 2025
Date audit carried out:	10 June 2025 to 18 June 2025	Date of report:	18 June 2025

Internal audit is the periodic independent review of an authority's internal controls. This should result in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the authority's internal controls should be a day-to-day function through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The proper practices referred to in the [Local Audit and Accountability Act 2014](#) and [Accounts and Audit Regulations 2015](#) are set out in the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. This is a guide to the accounting practices to be followed by local councils which sets out the appropriate standard of financial reporting to be followed.

- Para 4.11 of the *Practitioners' Guide* asserts that the independence of the appointed person or firm should be reviewed every year.
- Para 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- Para 5.103 specifies that the authority should take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit.

This report is addressed to the Chair of Council or Parish Meeting for circulation to all members. It must be considered in a meeting of the full council or parish meeting.

The authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate. *Practitioners Guide* 1.39

Reports from internal and external auditors 2023-2024

Please add additional boxes as required. If there are no recommendations or comments, please record None of N/A each time rather than deleting the tables.

All councils and parish meetings

Have comments from the internal audit 2023-2024 been addressed?

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Comment or recommendation from internal auditor 2023-2024	Comment from internal auditor for this report
Not all documents such as policies, minutes, procedures, etc have any identification (i.e. title, page number) on every page. Later minutes use a good example.	Agendas and Minutes have a very good footer but this needs to be extended to Policies and other documents. ONGOING
The insurance cover (Employers & Public Liability) is covered by BHIB but not available for public scrutiny.	Insurance documents have been duly loaded and available on the website. CLOSED

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Use of gov.uk domain names for websites and email communications for Councillor/Clerk (i.e. email addresses).	Not yet implemented due to multiple changes in PC Clerk and Councillors and change of web provider. OPEN
Internal Auditor recommendations from 2022/23 report have been actioned but no reference in the minutes as to what actions Council took. Only reference to the report is in the minutes of 23/05/23 item 2023-13 which shows audit documents being approved and auditors' comments are in process of being dealt with, but no details.	Again, at APCM on 27/06/24 item 2024-12 there was just an acceptance of the report and no detail of actions taken or not taken. OPEN

Councils and parish meetings subject to a Limited Assurance Review for 2023-2024

Have comments from the external audit 2023-2024 been addressed?

Comment or recommendation from external auditor 2023-2024	Comment from internal auditor for this report
N/A	No external audit.

To the Chair of Stretton Parish Council

In accordance with the terms of my engagement I have undertaken a review of Stretton Parish Council's records, policies and procedures for the financial year ending 31st March 2025 and I enclose a completed and signed Annual Internal Audit Report for the AGAR 2024/25.

The internal audit exercise was compiled following independent tests/checks being undertaken using various financial records, documents, agenda's, minutes etc both through the official website and during a Zoom audit meeting with your Acting Clerk John Stokes on 16th June 2025.

The testing for evidence of compliance is against the 19 segments contained in the LRALC Internal Audit Service Checklist and the 15 statements in the Annual Governance and Accountability Return (AGAR).

The following topics were reviewed with the following outcomes and audit trails:

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Accountability & Governance (JPAC):

- Checks showed that meetings are lawfully called, and Councillors are correctly summoned to attend. There are references to minute items throughout this report with further details and explanations.
- Minutes posted on website are not signed for security reasons, but hard copies are signed at the next meeting and are minuted as signed, the auditor has witnessed the signed minutes. Pages are identified with an excellent footer identifying each page with title and page number and the last page signed and dated, it would be a positive step for the Chair to initial each page. **see recommendations for action.**
- Election of Chair and Vice-Chair took place at full APC meeting on 27/06/24 under items 2024-01 & 03, as first items re statutory responsibilities. The item in between each election (2024-02) was simply to welcome new Councillors and signing of Declaration of Office and the auditor believes this does not affect the order of business. It was noted that there were further elections of Chair and Vice Chair throughout the year due to resignations, but all addressed correctly.
- Agenda for annual meeting (APCM) matches Standing Order (SO) requirements although did not take place in May (intended for 28/05/24) as stated in SO 5b due to resignation of Clerk and Councillors, it actually took place on 17/06/24 which was as soon as the PC could arrange a suitable date and have all the documents and details in place. Acting Clerk will ensure this takes place in May 2025.
- Councillors who are absent from a PC meeting must submit their apologies and explanation to the Clerk and the PC must decide if they accept the explanation and then approve the absence. Remember that

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any Councillor not attending and not providing an apology and explanation must be recorded as such in the minutes as they are in breach. In minutes 25/07/24 item 2024-23 and 11/11/24 item 2024-50 the apologies were 'accepted' but should have been 'approved'. **See recommendations for action.**

- Confidential sessions are dealt with appropriately including resolution to exclude and explanation, this was evidenced in minutes for meeting 27/06/24 item 2024-21 regarding the position of the Clerk and it was minuted that press, and public were asked to leave. Sensibly this was the last item of business.
- It was also confirmed at the APCM 27/06/24 item 2024-12f that the Parish Council did not meet the criteria for Powers of General Competence as the Council met only one of the two criteria required.

Accounting Records:

- All details were satisfactorily recorded in the financial accounts and duly covered in minutes, and all appeared to be in order.
- RFO is the Clerk, common practice in a small PC. However, due to the resignation of the Clerk this role is currently vacant, and Councillor John Stokes has stepped in as Acting Clerk and RFO whilst the PC tries to recruit a new Clerk.
- Payments in the accounts/ledger were generally covered by invoices which were correctly authorised at the relevant PC meetings and documented in the minutes or supporting documents. Sadly, some of the supporting documents for the period were not available on the website but the auditor has been able to verify against the end of year accounts. The current Acting Clerk ensures that all payments made or are due are detailed within the agenda i.e. 20/03/25 item 2025-124 and also in the minutes i.e. 20/03/25 item 2025-124 and the auditor believes this is best practice and an excellent way of meeting the need for transparency. Despite the earlier issues with struggling to find supporting documents the auditor is satisfied that this issue is resolved and closed.
- Financial reports and bank reconciliation details were presented to council for each meeting and duly approved and minuted i.e. item 2025-85 on minutes 16/01/25 EOM and some (but not all) financial reports available on the website.
- Moved bank from Barclays to Unity Trust (widely used by PC's) as minuted at meeting 11/11/24 (EOM) item 2024-53 and final transfer will take place over the next few months.
- There have been several changes over the last twelve months in the way that payments were made and by whom and the signatories. By the end of the 2024-25 year the process had settled, and invoices are now circulated to Councillors before the PC meetings where they are resolved and approved to pay by the PC. The Clerk then loads the payments online but cannot release them. Two nominated Councillors (authorised to release payments online) are notified by the Clerk by email of the pending payments and one of them will go online and release them. All payments due and paid are now listed and minuted in both the agenda and minutes.
- Explanation of variances seen for year 2023-24 and are satisfactory, auditor has seen the explanation of variances for 2024-25 with suitable explanations.

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Due Process:

- Standing Orders (SO) and Financial Regulations (FR) were reviewed on 27/06/24 item 2024-13b&c and adopted. There was a further amendment to the SO regarding planning decisions which were approved at the PC meeting on 25/07/24 item 2024-26. At the same meeting the Clerk updated the PC on the latest changes to the FR (May 2024) which had been reviewed by the Finance Focus Group and identified that changes will need to be made to the current Stretton FR. The proposed revised FR will be presented to PC for review and adoption in the coming months.



- There are adequate internal controls and records of invoices are maintained, and details of the payments are both minuted and can be seen on the bank reconciliation. Individual invoices are not readily available on the website but are retained by the Clerk and can be viewed upon request, Auditor has selected and viewed a number of invoices and all were satisfactory.
- Due to loss of two Clerks and several Councillors and Chairs there were delays in some of the meeting minutes (ordinary and EOM) being signed off by the Chair, this can be seen in the minutes of 20/03/25 item 2025-118 where minutes from 11/11/24, 06/01/25, 16/01/25, 28/01/25 & 24/02/25 all needed to be signed but after deliberation, the Council RESOLVED to defer approval of the draft minutes to allow the clerk time to reflect changes by councillors that had been included within the revised draft minutes. An extraordinary meeting (EOM) to agree the minutes of these previous Parish Council Meetings, took place on 01/04/25 where under item 2025-139 they were duly signed with minor changes. This is outside of the normal requirements but was driven by circumstances, draft minutes were available on the website and the remaining Councillors and Acting Clerk have worked hard to keep the PC operating.
- With less than 50 transactions a year there is not a great deal of VAT to manage but VAT evidence is satisfactory detailed in the accounts, and VAT correctly reclaimed i.e. £79.18 29/04/24.

Risk Management:

- The annual Financial and Management Risk Assessment was agreed and approved at the full PC meeting on 21/09/23 and then approved again at the APCM on 27/06/24 item 2024-13a where it was noted that a further review would be required when the Financial Regulations are updated later in the year. This was finally reviewed and updated and approved at the EOM meeting of 01.04.25 item 2025-141. The Risk Assessment is comprehensive and seems suitable for the needs of the PC.
- Insurance was renewed with Clear Councils with effective from 01/06/24 with cover provided by Aviva. This is dedicated Parish Council cover and is very comprehensive and includes business interruption as well as the usual Employer Liability and Public Liability.
- Membership to Leicestershire and Rutland ALC IAS and the internal audit process.
- Bi-annual tree inspections are conducted by RCC and Pavements, fences, roads, grit bins, highways trees etc are maintained by RCC Highways Department, but the PC has lost its tree champion.

Budget/Precept:

- The annual Budget and Precept for 2025-26 was approved by full council at the meeting on 16/01/25 item 2025-88 and is available on the website. The budget is projected as £8,932 and in an effort to reduce costs and the financial burden on parishioners. The precept for 2024/25 was £8,805 and the precept for 2025/26 is £5,800 – a difference of £3,005 or a reduction of 34%.
- A lot of work has gone into; and continues; reducing PC costs to ensure value for money for parishioners and to reduce the precept burden for what is a small PC with limited transactions and low costs. There is ongoing evidence of this budget and cost reduction work contained within minutes and through discussions with the Acting Clerk.
- The PC monitors precept spend and budget monitoring throughout the year and details of which are circulated to the Councillors at PC meetings. Copies of the various documents are available in the Finance section of the PC website which the auditor has viewed with no concerns.

Income:

- No income from cemeteries, allotments, leases or hire. Income derives mainly from precept, VAT refund and bank interest.

Petty Cash:

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- No petty cash is held.

Salaries/Employees:

- The Clerk is the only employee and salary details are duly recorded as required in the ledger and bank reconciliation, reviewed annually and currently managed by RCC (including all deductions) and minuted. There is currently no Clerk in place following resignation, Councillor John Stokes is currently working in an unpaid Acting Clerk capacity until a new Clerk can be recruited.
- There was no pension taken by the Clerk, salary falls below the threshold and currently there is no Clerk in place.

Asset Control:

- The Asset register on the website has been reviewed but is from last year Apr2023/Mar2024, speaking to the Acting Clerk there was no further formal review during the Apr2024/Mar2025 period but on minutes 20/03/25 item 2025-126 it records that a complete review and update of the register is required and hopefully covered in the May 25 meeting. The auditor has seen the revised asset register which is very comprehensive so is confident that this is being actioned and will be covered fully in next years audit. Suggest the 'Current Value' should reflect insurance replacement value or add an additional column, this will be included in the 'see recommendations for action' in the bullet point below.
- The original laptop was scrapped and removed from the 2022/2023 asset register, a used laptop has been donated to allow PC business to continue, and provision has been made in the Earmarked Reserves to cover the cost of purchasing, a new laptop when required. Although the laptop was donated it is now a PC asset and should be recorded as such with a value of £1. **See recommendations for action.**

Accounting Statements:

- Bank accounts & balances were reviewed, reconciled and recorded at full Council meetings and supported by accounting statements/reports throughout the year, and there was evidence of a financial trail through records. However, many reports were supplied to PC as supporting documents which is fine, but they were not available on the website under the 'Meeting Papers' section or specific details of the transaction recorded on the minutes. Whatever the reason for the missing/lack of supporting documents the auditor was able to find sufficient evidence of financial control. It is worthy to note that the Acting Clerk has restored the practice of adding all supporting documents to the website under the 'Meeting Papers' category (seen 01/04/25) and records the payment details in both the agenda and minutes so full transparency and best practice.
- On the sample payments taken (Clear Council Insurance, Community Heartbeat, RCC Election, GCC Hall Hire, RutlandWeb & SRCHA Meeting Hire) there was evidence of control with all being approved in Council, minuted and paid accordingly.
- The Year end accounts had been prepared, bank statements and ledgers reconciled, and all viewed by the auditor, these will be signed off at the next PC meeting.
- This year's section 2 of the Annual Return (AGAR) has been drafted ready for completion and signing at the next PC meeting, details are available at the end of this report.

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Exempt Authorities:

- Checks confirmed that 2023/24 year's receipts £9,460 and expenditure £8,546 were each less than the £25,000 threshold so the PC was exempt. The 2024/25 receipts were £8,671 and expenditure £11,879 so the PC remains an exempt authority.
- The certificate of exemption was signed off at the full Council meeting on 27/06/24, item 2024-12e and minuted within the deadline and is published on the website.

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Transparency:

The following were displayed/published as required.

- End of year accounts/Accounting Statement (no variation report).
- Annual Governance Statement.
- Internal Audit Reports.
- Asset Register.
- Details of the current three Councillors and their key responsibilities are displayed on the website, and the auditor has seen their acceptance of office forms.
- The auditor has also seen the Register of Interests forms for all three Councillors on the Rutland County Council (RCC) website.
- Agendas and minutes of meetings are published as required and draft minutes were issued within the required time frame.
- The PC website run by RutlandWeb with Councillor Hawkes as the designated Web Master to upload documents as documented in minutes 20/03/25 item 2025-129. The site appears to be regularly updated and is progressing well but lacks a search facility which can make finding specific documents more challenging, such a facility would be very useful and helpful. **See recommendations for action.**
- All required policies and procedures are available on the website and are currently found under the 'Governance' tab, it might be beneficial to have a 'Policies' tab to make this even easier and separate policies from other governance related documents. **See recommendations for action.**
- Supporting financial reports, bank reconciliations, etc are always minuted and available on the website or from contacting the Clerk/Acting Clerk. The absence of supporting documents or 'Meeting Papers' for 2024/25 is mentioned in the first bullet point under 'Accounting Statements' above.
- Details of planning applications are available on the website and contained within the minutes which of course are published on the website and can also be found on the RCC website.
- There is an 'Invoices' tab on the website but the last invoices stored there were for the 2020/21 year. Suggest that this process is either restored or removed/archived providing the information is available to view elsewhere. **See recommendations for action.**
- The auditor is aware that the previous web provider withdrew and told the PC that the site was going to be closed meaning that the PC had to very quickly find an alternative supplier before documents were potentially lost. The PC went out to three providers and settled on RutlandWeb so there is still ongoing development of the site.

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Exercise of Public Rights:

- "The Notice of Public Rights" for year ending 31/03/24 was approved at the APCM on 27/06/24 item 2024-12d and issued and displayed on the website as required.
- It correctly identified the 30-working day period for inspection (01/07/24 to 09/08/24).

AGAR Publication:

- The AGAR Annual Governance & Accounting Statement section 1 documents for last year 2023/2024 were approved at the APCM on 27/06/24 item 2024-12b and displayed on the website as required.
- The annual return section 2 page 6 details (Year Ending 31/03/24) were approved at the APCM on 27/06/24 item 2024-12c and displayed on the website. The details for year ending 31/03/25 are set out at the end of this document.

Trust Funds:

- The parish council has no responsibilities as a charity trustee.

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Miscellaneous:

- There was evidence confirming the previous internal audit had been reviewed on minutes 27/06/24 item 2024-12a although it would be beneficial to record and minute what actions were put into place even if the decision was to not take any action, this is effectively an open recommendation from the 2023/24 audit report. **See Previous recommendations for action.**
- Acting Clerk confirmed electronic files are regularly backed up by the web provider, the PC laptop is backed up on a ScanDisk memory stick and dynamically on DropBox plus ESET Internet Security has been installed to protect the laptop.
- There were five Focus Groups at the beginning of the year but at the meeting on 16/01/25 item 2025-81 this was increased to eight including Highways, Finance, Planning, Tree Champions, HMP Stocken, Emergency Crisis Management, Staffing and Communications and Councillors assigned to each focus group. However, due to the loss of two incumbent Clerks and two Councillors the current PC is reduced to the minimum quorate membership of just three Councillors and the Focus Groups need to be put on hold and reviewed in 2025/26 when additional Councillors have been recruited or co-opted. There were no Terms of Reference (TOR) for most of the Focus Groups and once the PC has decided on the future of these groups it should create TOR's for each one. **See recommendations for action.**
- The required Policies and Procedures are on the website under "Governance", these include Members Code of Conduct (RCC), Data Protection, Equality & Diversity (Equal Opportunities), Grievance, Financial and Management Risk, Training & Development, Vexatious & Bullying, Reserves, Standing Orders, Financial Regulations, Health & Safety and recently added Co-option Policy. Last year there was a Complaints Procedure on the website, but it did not cover vexatious complaints or bullying. Now there is a Vexatious and Bullying Policy, but it does not cover general complaints. Recommend reviewing the two documents and creating a Complaints Policy that includes vexatious complaints and bullying. **See recommendations for action.**
- This is a lot of policies and likely to be added to so trying to review them all at one meeting (typically the annual Parish Council meeting -APCM - in May) is not reasonable or practicable and is unlikely to allow Councillors sufficient time to review them all properly. There is a need to annually review the statutory policies (and any dictated by Standing Orders) at the APCM in May, but the remainder could be spread out to different times of the year and meetings thus reducing the workload plus some may not need to be reviewed every year so could be every two/three year unless something arises that necessitates an earlier review. Recommend that the PC develop a policy listing (could be a list, procedure or even a policy) detailing the name, date (or issue no.), frequency of review and when due. **See recommendations for action.**
- Arrangements for public inspection of Council records is covered under the Freedom of Information Act; the public has access to all records on the either the PC or RCC websites and can contact the Clerk if any clarification is required. The six-week (30 day) period of public inspection was duly made available between 01/07/2024 to 09/08/2024.
- According to minutes and accounts there were no identified s137 expenditure in the April 2024 to March 2025 period.
- There are no separate or additional Committees but there were a number of Focus Groups (detailed in the third bullet point above) which have been put on hold until further Councillors are elected or co-opted, PC is governed by the Standing Orders which are correctly reviewed.



- Members interests are declared and minuted at each meeting relative to agenda items and then they are excluded from participation and voting i.e. Councillor Stokes declared an interest in item 2025-117 on minutes 20/03/25 and left the room and did not take part which is also minuted – best practice. There were other examples, so the auditor has no concerns on this matter.
- The PC meetings used to be held at the SRCHA (the community hub), a privately run enterprise for which some previous Councillors had a vested interest, increasing costs led to meetings now being held at Greetham Community Centre for the present moment.
- Agendas are correctly signed, informative and displayed within the given timeframe. The latest agendas are a particularly good example with full details of finance and other matters to be discussed as well as having a very positive footer on each page identifying the document.
- Documents such as policies etc would benefit from a consistent document footer with title and page number similar to the agendas and minutes. This is an OPEN or ONGOING recommendations from the 2023/2024 report as detailed above on pages 1 and 2. **See Previous recommendations for action.**
- It is fair to say that this PC has had a turbulent and difficult last few years with this year (2024/25) seeing the resignation of two Clerks, one Acting Clerk and five Councillors leaving the PC at the end of the year with the bare minimum of three Councillors and an Acting Clerk. This, together with other circumstances have made it extremely difficult and a lot of extra work as well as a steep learning curve to keep the PC functioning and working for the benefit of the parishioners. Whilst a number of points have raised some concerns and a number of recommendations the auditor recognises the dedicated work put in and the determination to get it right. The auditor is confident that the PC will ‘make a full recovery’ and the auditor has already seen some very positive steps.
- Move to gov.uk website domain address and email addresses for Clerk and Councillors, this is an outstanding recommendation from the 2023/24 audit report. Whilst there are understandable and justifiable reasons as to why this has not yet taken place it should be implemented before 31/03/25. **See Previous recommendations for action. Please note** that the “NALC communication: Addendum to Practitioners’ Guide, 9th April 2025” re Section 5, AGS Assertion 10 – Digital and data compliance 2025 guide pages 46-47 paragraphs 5.117-5.128, 5.124 - although parish councils are exempt from the requirement to have a DPO. This assertion will not take effect until 2025/2026 so is not part of the current AGAR. However, councils can start to address the requirements now in preparation for next year’s Annual Governance Statements.

Cemeteries:

- No cemetery so this requirement is not applicable.

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Recommendations for this report

All councils and parish meetings

Recommendations from internal auditor 2024-2025

Area for consideration or improvement	Recommendation
Pages are identified with an excellent footer identifying each page with title and page number and the last page signed and dated, it would be a positive step for the Chair to initial each page.	The stored hard copies are signed on the last page but recommend that the Chair initials each page.
In minutes 25/07/24 item 2024-23 and 11/11/24 item 2024-50 the apologies were ‘accepted’ but should have been ‘approved’	Ensure that the minutes reflect that the apologies were approved by Council rather than accepted.
Although the laptop was donated it is now a PC asset and should be recorded as such on the asset register.	Add the laptop to the asset register with a value of £1 but with a suitable insurance value.

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The website provided by RutlandWeb is progressing well but lacks a search facility which can make finding specific documents more challenging.	Can RutlandWeb provide a search function which would be very useful and helpful.
Policies and procedures are available on the website under 'Governance' tab, it can be difficult to find them.	It might be beneficial to have a 'Policies' tab and separate policies from other governance related documents.
There is an 'Invoices' tab on the website but the last invoices stored there were for the 2020/21 year, so it is clearly not being used.	Recommend either restoring the process or removing it as long as the information is available to view elsewhere.
There were no Terms of Reference (TOR) for most of the Focus Groups, although the groups are on 'hold' at present.	Once the PC has decided on the future of these groups it should create TOR's for each one.
Last year there was a Complaints Procedure on the website, but it did not cover vexatious complaints or bullying. Now there is a Vexatious and Bullying Policy, but it does not cover general complaints.	Recommend reviewing the two documents and creating a Complaints Policy that includes vexatious complaints and bullying.
The PC has a growing collection of policies and trying to review them all at one meeting (typically the APCM in May) is not reasonable or practicable and is unlikely to allow Councillors sufficient time for a proper review.	Recommend that the PC develop a policy listing (could be a list, procedure or even a policy) detailing the name, date (or issue no.), frequency of review and when due.
<i>Please add additional boxes as required. If the internal auditor had no recommendations or comments, please record None rather than deleting this table.</i>	

Areas in the 2024-2025 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

Internal control objective		Yes	No	Not covered	Explanation
A	<i>Appropriate accounting records have been properly kept throughout the financial year.</i>	✓			
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.</i>	✓			
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	✓			
D	<i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	✓			
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	✓			
F	<i>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.</i>			✓	No petty cash held.
G	<i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</i>	✓			
H	<i>Asset and investments registers were complete and accurate and properly maintained</i>	✓			
I	<i>Periodic bank account reconciliations were properly carried out during the year.</i>	✓			
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying</i>	✓		LRALC Internal Audit Service	



	records and where appropriate debtors and creditors were properly recorded.				
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered").	✓			
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.	✓			
M	In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓			
N	The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓			
		Yes	No	Not applicable	Explanation
O	(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓	No trust funds held

Section 2 - Accounting Statements 2024/25

LRALC Internal Audit Service

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	8,580	9,494
2. Annual precept	9,035	8,805
3. Total other receipts	425	166
4. Staff costs	2,615	5,270
5. Loan interest/capital repayments	0	0
6. Total other payments	5,931	6,609
7. Balances carried forward	9,494	6,586
8. Total cash and investments	9,494	6,586
9. Total fixed assets and long-term assets	4,669	4,954
10. Total borrowings	0	0

In conclusion, I would like to thank the Acting Clerk John Stokes for his valuable and considerable support throughout this auditing process. Stretton is a small Parish Council (PC) with an original six Councillors and less than 50 transactions in a year, but it has endured quite a turbulent few years as has been previously reported.

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Internal Audit Forum
THE VOICE FOR LOCAL COUNCIL AUDIT

The 2024/25 year has seen five EOM meetings, the resignation of two Clerks, one Acting Clerk and five Councillors as well as multiple changes in Chair and is currently reduced to just three Councillors and an Acting Clerk. Despite all of this you, your fellow Councillors and Acting Clerk have worked long and hard to keep this PC functioning and ensuring full governance. After detailed testing of evidence and discussions with the Acting Clerk I am satisfied that the Council is operating sound policies and procedures in order to deliver its services effectively and efficiently and within the rules and regulations required to fulfil their objectives. The recommendations for action (or opportunities for improvement) are in some cases generic and generally minor in nature so should not detract from the excellent work being done. I have already witnessed a lot of positive improvements, and I am confident that the PC will continue to make progress especially when you are able to recruit a Clerk and additional Councillors.

Yours sincerely,



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