

Annual Internal Audit Report 2024/25

WEST BEDLINGTON TOWN COUNCIL

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During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. 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 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).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

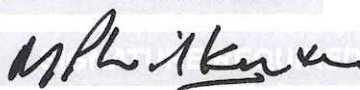
Date(s) internal audit undertaken

Name of person who carried out the internal audit

06/11/2024 14/12/2024 05/03/2025

Malcolm Wilkinson INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

02/05/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

West Bedlington Town Council 2024/25

Internal Audit Summary

Work Carried Out

Audit testing has been carried out in accordance with the suggested approach contained in the most recent edition of the Practitioner's Guide, issued by the Joint Panel of Accountability and Governance, in the areas detailed below.

Areas of Control:

Previous External and Internal Audit Reports
Proper bookkeeping
Standing Orders and Financial Regulations
Risk Management Arrangements
Budgetary Controls
Income Controls
Payroll Controls
Assets Controls
Bank Reconciliation
VAT claims
Year-End Procedures
Petty Cash – not covered as no system in operation.

Conclusion

I certify that I have now finalised the year end work for 2024/25 and have, as required, completed the Annual Internal Audit Report required as part of the Annual Governance and Accountability Return (AGAR) for 2024/25.

The audit testing which took place during visits throughout the financial year, included examination of documents relevant to amounts and disclosures in the accounts and notes. This evidence was sufficient to give satisfactory assurance that the accounts and notes are free from material misstatement.

It is my conclusion from the work undertaken, that the Council operates sound financial and governance systems.

The audit programme used to review the areas of control, as shown above, has been previously provided which gives detail of the type of testing carried out.

There are no matters to draw to the attention of the Council.

I would like to thank Steven Young, the Town Clerk, and Michelle McTeer, Assistant Town Clerk, for their assistance, and for the quality of documentation provided.

If there are any matters you wish to discuss or clarify, please do not hesitate to contact me.

Kind regards,

Malcolm Wilkinson
Internal Auditor

16 May 2025