INTERNAL AUDIT REPORT 2024-25 ACCOUNTS
PERFORMED BY: Sue Bamforth, FCMA,CGMA,SRMA

NAME OF PARISH: Seascale Parish Council

COMPLETED DATE: 4th May 2025

SUMMARY STATEMENT

The information provided is comprehensive and found to be accurate.
Financial controls are in place and supported by a robust risk register, minutes and detailed accounting records. From undertaking the audit, I have no significant recommendations to make which would affect the accuracy of the Parish Accounts that are advertised on the website and sent to Moore UK. The accounts are accurate, concise and reconciled thanks to the diligence of the Clerk/RFO

SUMMARY OF TESTING AND FINDINGS

Internet Control Area	Documents reviewed	Findings
Overall financial controls set properly	Financial Regulations Standing Orders Minutes	Satisfactory
Budgetary Control - proper arrangements	Budget reports as part of Council minutes	Satisfactory and recorded
Expenditure - authorisation in accordance with Standing Orders	Invoices Bank Statements Minutes	Robust - Sample test of 11 invoices examined along with bank statements and accounting records.
Expenditure - accounting	Cash Book Bank reconciliations	Bank reconciliations are done each month, cash book is regularly maintained and accurately reported.
Income Controls	Cash book Bank statements	Accounts detail all income and can be traced to accurately to banking
Payroll - legally performed	Payroll records	3rd party payroll provided is used. No testing was undertaken.
Risk Management	Insurance policy	Risk register in place with main Risk Assessments in place. Insurance cover Via Zurich Municipal
Asset Management	Asset Register	Asset register is up to date
Information Management (Transparency Code)	Website	Website displays required level of financial information.

S. Bamforth FCMA, CGMA 4/5/25.