

**REDBOURNE PARISH COUNCIL****FULL YEAR AUDIT REPORT APRIL 2024 - MARCH 2025 SUMMARY****KEY CONTROLS (see p27-33 JPAG Practioners Guide March 2024)**

KEY CONTROL OBJECTIVES		ACHIEVED?
1 (A)	Appropriate accounting records have been kept properly throughout the period.	YES
2 (B)	The council's financial regulations and standing orders have been met, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	YES
3 (C)	The council assessed the significant risks to achieving objectives and reviewed the adequacy of arrangements to manage these. Was the insurance cover maintained by the Council adequate. Are the financial controls documented and regularly reviewed.	YES
4(D)	The annual precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored ; and reserves were appropriate.	YES
5 (E)	Expected income was fully received , based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	YES
6 (F)	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT properly accounted for.	Not Covered-None held
7 (G)	Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	YES
8(H)	Asset and investment registers were complete and accurate and properly maintained.	YES
9(I)	Periodic and approved bank account reconciliations are properly carried out . All petty cash (PC) balances maintained, controlled and reconciled	YES . No PC
10(J)	Accounting statements prepared during the period were prepared on the correct accounting basis (receipts and payments ), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	YES
11 (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	N/A
12 (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	YES
13 (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	YES
14(N)	The authority has complied with the publication requirements for 2023/24 AGAR	YES

**Point O not covered**

**A Whitley**

**06/05/2025**