Annual Internal Audit Report 2024 / 25 – Parish Council response to "no" within the Internal Control Objective

Pannal and Burn Bridge Parish Council

www.pannalandburnbridge-pc.gov.uk

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".*

Auditor comment "Payroll testing was carried out for the month of February 2025. The taxable gross pay did not correspond to the calculations (ie SCP 27 on the NJC Pay scales is equivalent to an hourly rate of £19.20 * 12 hrs / week * 52.143 = £12,013.74 / 12 = £1001.15 (monthly basic salary)) based on the contract of employment. Gross pay calculated as £921.60 which identified an underpayment".

This was addressed by the council at their meeting on 12th June 2025 where it was recognised that the annual underpayment totalling £32.94 – ie the ".143" weeks / year element – had not been factored into the pay calculations within the HMRC Basic PAYE Tools system used by the RFO. This shortfall was approved for reimbursement by the council and will be calculated on the ongoing basis of the monthly salary.

Consequently, council submitted a "no" response to Section 1 item 2.

L and N "*The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with relevant legislation" and "The authority has complied with the publication requirements for 2023/24 AGAR"*

Auditor comment "Part publication" with regard to L" and "external audit certificate not being published on the website" with regard to N.

It needs to be noted that the council's new website went "live" shortly before the internal audit with the auditor retrospectively attributing the above shortfalls as a consequence of this.

A short time following the IA, and on checking, the RFO found all to be as required on the website. However, given the repeated and failed attempts by the RFO to make contact with the auditor and the press of time constraints, she sought the advice of YLCA given the full documentation as evidenced on the new website. Their response stated: "**The Associations can advise that the Parish Council should receive the Internal Audit Report as part of its next meeting agenda. It can be reported to the Council that the Internal Auditor has made an error, that the clerk has contacted the Internal Auditor to rectify this, but that there has been no response from them. The Associations advise that the Council may record the error in the minutes for the meeting."** Council meeting dated 12th June 2025.

Consequently, council submitted a "yes" response to Section 1 item 4

Jane Marlow
Parish Clerk / RFO
9th June 2025