

# **BURES SPORTSGROUND JOINT COMMITTEE REPORT/REMIT OF THE INTERNAL AUDITOR FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2025**

**Internal Auditor: - Shelley Boydell**

**Checks Undertaken: - 24/06/2025**

Activity	Met / Partially Met / Not Met	Comment/Report to Joint Committee
Do the accounts accord with the information in the Accounting Statements?	Met	All balances match.
Will the Joint Committee give members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice to be provided?	N/A	PKF will no longer offer internal audit review.
Did the Joint Committee correctly provide for the period for the exercise of public rights for the previous year 2023-2024. Evidence of notice provided?	Met	Notice of rights present on website.
Has the Joint Committee responded positively to issues that were raised in the previous internal audit report?	Met	Asset register amended. Considered on the 7 <sup>th</sup> October 2024.
Are significant variances in the Annual Return (section 2) figures explained?	Met	Variances in receipts, salaries and expenditure. Clear from minutes and accounts provided reasons for variances.
Has an Asset register been submitted, up to date and concurring with the Annual Report (section 2, box 9)?	Met	Updated – agreed 4 <sup>th</sup> July 2024 minute 15.07.24 section e.
Have financial and other risk assessments been undertaken? Date and minute number checked?	Met	Reviewed and agreed at the meeting on the 4 <sup>th</sup> July 2024 at minute 16.07.24 section b.
Has the Joint Committee maintained an adequate level of insurance cover. Date and minute number checked?	Met	Adequate level of insurance. Agreement on 9 <sup>th</sup> May 2024 minuted at 12.5.24 section c.
Is there evidence that the Joint Committee considers what legal powers it is using when contemplating undertaking activities?	Met	No payments were found outside of legal powers.
Has the Joint Committee adopted financial regulations and standing orders?	Met	Both reviewed May 2024 by Bures St Mary Parish Council referencing Bures Sportsground Committee.
Activity	Checked	Comment/Report to Joint Committee
Is there a Joint Committee Minute recording the precept decision? Date and minute number checked?	Met	Agreed on 9 <sup>th</sup> January 2025 at minute 14.01.25 section d.
Does the precept requirement result from an adequate budget?	Met	Budget setting document agreed on 9 <sup>th</sup> January 2025 at minute 14.01.25 section d.

Was progress against budget regularly monitored? Were the reserves adequate?	Met	Budget monitoring reports presented at every meeting.
Has a separate record of VAT been kept in the accounts?	Met	VAT detailed separately in accounts. Evidence of reclaim Minute – 12.5.24 section e.
Has a separate record for Section 137 payments been maintained?	N/A	
Were periodic bank reconciliations properly carried out during the year?	Met	Bank reconciliations conducted at every meeting.
Are all payments approved by the Joint Committee in accordance with financial regulations, supported by invoices and recorded in the minutes?	Met	Sample of transactions checked against minutes and supported by invoices. Evidence of financial regulations being followed.
Have salaries to employees and allowances to members been paid in accordance with approvals?	Met	Evidence received of proper deductions and associated payments.
Have Tax and National Insurance requirements been properly applied?		
Have you been provided with access to all documents requested?	Met	All documents provided
Were you supplied with contact details for the Clerk and Chair – if requested?	Met	Details available
Were terms of appointment as Internal Auditor made clear on appointment?	Met	Engagement letter sent and evidence of discussion as a joint committee.
Were adequate explanations provided for any query or request for extra information?	Met	No extra documentation required.

I confirm that in acting as Internal Auditor for Bures Sportsground Joint Committee, I am wholly independent of the Joint Committee. I have carried out the above checks and been satisfied of the Joint Committee's position prior to completion of the Annual Return of Bures Sportsground Joint Committee.

Signed: - 

Dated: - 24/06/25