

BURES JOINT CEMETERY AUTHORITY
REPORT/REMIT OF THE INTERNAL AUDITOR FOR THE
YEAR ENDING 31ST MARCH 2025

Internal Auditor: - Shelley Boydell

Checks Undertaken: - 30/05/2025

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	
Did the Joint Committee correctly provide for the period for the exercise of public rights for the previous year 2024-2025. Evidence of notice provided?	N / A	Not longer applicable
Has the Joint Committee responded positively to issues that were raised in the previous internal audit report?	N/A	No issues raised
Are significant variances in the Annual Return (section 2) figures explained?	Met	Reduction in wages of 40% of other receipts due to project delivered last year. 23% reduction in other payments due to large project last year.
Has an Asset register been submitted and concurring with the Annual Statement?	Met	Matching 24/25 value £9,425
Have financial and other risk assessments been undertaken? Date and minute number checked?	Met	Reviewed and updated 17 th June 2024 – minute number - 10/06/24 AUDIT MATTERS – d. AUDIT MATTERS – e.
Has the Joint Committee maintained an adequate level of insurance cover. Date and minute number checked?	Met	Adequate level of insurance. Payment minuted at 17/06/24 FINANCE AND AUDIT MATTERS – e.
Is there evidence that the Joint Committee considers what legal powers it is using when contemplating undertaking activities?	Yes	No payments were found outside the rights set out in The Local Authorities' Cemeteries Order 1977.
Has the Joint Committee adopted financial regulations and a standing order?	Yes	Both reviewed 17 th June 2024 – minute number - 10/06/24 AUDIT MATTERS – d.

Activity	Checked	Comment/Report to Joint Committee
Is there a Joint Committee Minute recording the precept decision? Date and minute number checked?	Yes	Minute number - 09/09/24 BUDGET
Does the precept requirement result from an adequate budget?	Yes	Budget setting document reviewed. Reserves documented.
Was progress against budget regularly monitored? Were the reserves adequate?	Yes	Budget monitoring reports presented at every meeting.
Are receipts and payments properly recorded, linked to approvals and minuted?	Yes	Selection of transactions spot checked against minutes, bank statements and invoices presented.
Has a separate record of VAT been kept in the accounts?	Yes	VAT detailed separately in accounts. Evidence of reclaim.
Has a separate record for Section 137 payments been maintained?	N/A	
Were periodic bank reconciliations properly carried out during the year?	Yes	Bank reconciliations conducted at every meeting.
Have salaries to employees and allowances to members been paid in accordance with approvals?	Yes	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?	Yes	All documents provided
Were you supplied with contact details for the Clerk and Chair – if requested?	Yes	Details available
Were terms of appointment as Internal Auditor made clear on appointment?	Yes	Engagement letter sent and evidence of discussion as a joint committee.
Were adequate explanations provided for any query or request for extra information?	Yes	All documents provided.

I confirm that in acting as Internal Auditor for Bures Joint Cemetery Authority, 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 Joint Cemetery Authority.

Signed: - 

Dated: - 30/05/25