

# **Internal Auditor Report 2024-25**

**East Challow  
Parish Council**

**Oxfordshire**

**Bridget Knight FSLCC CiLCA PiALC**

**22<sup>nd</sup> May 2025**

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# Introduction.

An internal audit of East Challow Parish Council's Governance and Internal Controls was undertaken as part of the audit for 2024-25.

A review of controls and systems including sample testing has been undertaken to ensure compliance and proper management. The process has included sample testing of transactions to help identify risks and weaknesses.

The matters raised in the report are only those that came to attention during the internal audit work, this is based on the information provided and documents reviewed and does not give a guarantee that material errors, loss or fraud does not exist.

# Scope of Internal Audit.

The internal controls of East Challow Parish Council have been reviewed for 2024-25.

The following areas have been covered:

- Bookkeeping.
- Payments.
- Internal Controls.
- Expected income – including proper recording.
- Petty Cash (if applicable).
- Payroll.
- Asset Controls.
- Bank Reconciliations.
- Accounting Statements.
- Trust Funds (if applicable).
- Local Government Spending Powers.
- Policies.
- Minutes.
- Any outstanding audit actions.

# Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
A	Accounting Records	Scribe is used for accounting.	None.
B	Financial Regulations	Payments were supported by invoices. Expenditure was approved and VAT accounted for, and VAT is reclaimed. Financial regulations are shown on the council's website and were adopted October 2024. Sample invoices were checked payments were approved in meetings and bank statements confirmed.	None.
C	Risk Assessments	The council reviewed the risk assessment in October 2024.	None.
D	Precept	The precept was decided through the budgetary process, approved by full council in December	None.
D	Budgets	Budget was set in December and reviewed regularly.	None.
D	Reserves	The external auditor make a comment and reserves were explained.	None.
E	Income Controls	Income was received as expected and accounted for.	None.
F	Petty Cash	None.	
G	Payroll	Payments to staff are made	None.
H	Assets	The asset register is maintained and updated.	None.
I	Bank Reconciliations	Bank reconciliations are prepared regularly and presented to council at meetings.	None.
J	Accounting Statements	Correct accounting basis and agree to cash book.	None.

# Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
K	Exemption	n/a	None.
L	Website	Correct information available online.	None.
M	Period of public rights	Shown on PC website.	None.
N	Publication requirements	Conclusion of audit, AGAR etc available on PC website.	None.
O	Trust Funds	n/a	None.

## Other items.

Local Government Spending Powers.	Decisions are taken properly in public meetings and spending powers are considered responsibility.
Policies.	The Financial Regulations and Standing Orders adopted by the Council are on the local authorities website.
Members pecuniary interests.	Held by Clerk, available on Vale of White Horse DC Website.
Minutes.	Minutes are available on the Council's website for residents to read.
Annual Meeting.	Annual meeting of the Parish Council is held correctly in May, with council representatives agreed and reports received.
Review of internal audit for last year	Form incorrectly completed.
Qualifications from previous year	None.
External audit for last year.	Reserves – council has since reviewed reserves.
Year End Process.	All income and expenditure has been correctly accounted with grant income shown.
Financial Statements.	Council balances have been reported correctly.
Annual Review	Forms prepared.
Insurance	Insurance is correctly in place and council has agreed adequate.
Risk Assessments	Reviewed July 2024.

## Summary.

East Challow Parish Council, Oxfordshire has effective financial controls and an audit trail and good management.

This is based on the internal audit and sample testing.

It is best practice to have a .gov.uk website, and not a .co.uk (company website), with corresponding emails for council staff and councillors.

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22nd May 2025