

Annual Internal Audit Report 2024/25

Whitchurch Parish Council

www.whitchurchpc.org.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
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. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
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.	✓		
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 (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

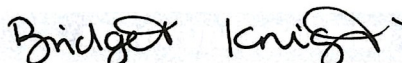
Date(s) internal audit undertaken

12/04/2025

Name of person who carried out the internal audit

Bridget Knight FSLCC CiLCA PiALC

Signature of person who carried out the internal audit



Date

12/04/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Internal Auditor Report 2024-25

**Whitchurch Parish
Council**

Buckinghamshire

Bridget Knight FSLCC CiLCA PliALC
April 2025

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Introduction.

An internal audit of Whitchurch 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 Whitchurch 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	Excel is used for accounting.	None.
B	Financial Regulations	Payments were approved and VAT accounted for (a claim has recently been submitted). Financial regulations are shown on the council's website and were reviewed during the year.	None.
C	Risk Assessments	Not seen.	Possible review during the year.
D	Precept	The precept was decided through the budgetary process, approved by full council.	None.
D	Budgets	Budgets reviewed regularly.	None.
D	Reserves	No earmarked reserves.	None.
E	Income Controls	Income was received as expected and accounted for.	None.
F	Petty Cash	None.	None.
G	Payroll	The Clerk is employed, has a contract and scales reviewed every two years.	None.
H	Assets	The asset register is maintained and updated with additions during the year.	None.
I	Bank Reconciliations	Bank reconciliations are conducted regularly. The year end reconciliation due to be signed at April meeting.	None.
J	Accounting Statements	Correct accounting basis and agree to cash book.	None.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
K	Exemption	Not applicable	None.
L	Website	The council had the correct documents available online.	None.
M	Period of public rights	The notice was correctly displayed and dates shown in minutes.	None.
N	Publication requirements	All required documents were displayed on the council's website.	None.
O	Trust Funds	None.	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.	Shown on 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, where the Chairman was elected.
Review of internal audit for last year	No issues noted.
Qualifications from previous year	None.
External audit for last year.	No matters raised.
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	Draft completed.
Insurance	Insurance is correctly in place.

Summary.

Whitchurch Parish Council, Buckinghamshire has effective financial controls and an audit trail and good management. This is based on the internal audit review.

Bridget Knight FSLCC CiLCA PiALC

12th April 2025