Internal Audit Report – Introduction

Client: Uffington Parish Council
Auditor: Mr Connor Furnival
Date completed: 29/04/2025

As the Council's Internal Auditor, I have independently carried out an examination of areas which meet the internal control objectives as listed on the Annual Governance and Accounts Return's Annual Internal Audit Report (AGAR AIAR); and best practices as outlined in the SAPPP Practitioners Guide 2025 and Transparency Code for the year ended 31st March 2025.

The standard of administration and system of internal controls relating to the audit areas examined throughout the financial year were considered to be of a good standard and in need of some minor changes in order to properly meet the needs of the Council and practices as recommended in SAPPP Practitioners' Guide.

The Council is exempt from external audit this year as neither annual gross receipts or payments exceed £25,000; the RFO as a result has prepared the relevant exemption certificate for submission to external audit.

A sample review of Council meeting minutes was carried out which confirmed that the Council was quorate when it met and that Council decisions were clearly recorded. The Council's website meets relevant legal requirements and was found to be both informative and easy to use.

I would like to thank the Clerk/RFO, for her assistance during the audit. Should members of the Council have any queries with this report please do not hesitate to get in touch with me.

Best wishes

[redacted]

Internal Audit Report – Detailed Findings
(FULL REPORT FOR INTERNAL USE ONLY)

Client: Uffington Parish Council
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Date completed: 29/04/2025

Key Control Objective	Findings	The key control objective has been satisfactorily achieved?
A. Appropriate accounting records have been properly kept throughout the financial year.	The primary accounts record examined 1-4-24 to 31-3-25; (i.e. paper copies of receipts and payments) was found to be accurate in terms of the manual records. Having tested the ledger against the invoices I am happy that the accounting records (ledger) are accurate. The opening balance was agreed to the previous year's AGAR closing bank balance.	Yes
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	The Financial Regulations being used by this Council acceptable and complied with in most cases; however, these Financial Regulations are not the latest Model version produced by NALC, thus there are no bold marked sections which remain bold to advise the public of legislative requirements and some of the language refers to former methods of payments that are no longer primarily advised in the national Model. A sample of 10% of payments and receipts were inspected against their respective invoices and banking statements and found to be accurate. Not all payments are listed in an easily identifiable schedule in the minutes, therefore the Council cannot be compliant with its own Financial Regulation 5.2.	No

	VAT was appropriately recorded and claimed via VAT 126 forms. **Recommendation(s):** Review and adopt the NALC Model Financial Regulations 2025. List all payments and receipts made throughout the year in minutes. Description and value should be sufficient to prevent any breach of commercial sensitivity or personal information that is not publicly accessible under the Transparency Code.	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	The council considered a Financial Risk Assessment on 13th May 2024 which was found to be appropriate for the size and level of risk for this council. The council's insurance cover is appropriate for its activities and due for renewal on 31st May 2025. **Recommendation(s):** Consider a record for annual inspection of all assets to ensure their measure of internal control.	Yes
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	The council approved a precept on 13th Jan 24. The full detailed budget was appended to the minutes and found on the public website. The council had not requested a precept in 2023/24 due to high levels of reserves. A precept was requested again in 2024/25. Budget monitoring was conducted in November 2024. Reserves are properly recorded and details published. However, the level of reserve is double the precept but note that this is being reviewed for long term projects. **Recommendation(s):** As per the SAPPP Practitioners Guide 2025 and the council's financial regulations, more periodic budget reviews should take place and budget reports appended to minutes when these reviews take place. Consider projects to earmark reserves. This could be long term projects which need annual increments of reserves to be put aside to build.	Yes
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	A precept receipt of £10,089, CIL funds totaling £1,410 and bank interest totaling £213.84 were agreed to supporting remittances and the bank statements. The precept was also agreed to previous year's Council's decision. 5 receipts were briefly examined agreed to sampled bank statements.	Yes
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	None was held as per the Clerk/RFO and accounts.	Not applicable.

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.	Salary and PAYE payments have been paid in accordance with the latest NJC scales and as per their contract of employment. The council uses a sector specific payroll provider to administer its payroll.	Yes
H. Asset and investments registers were complete and accurate and properly maintained.	The council has an up-to-date Register of Assets which is covered by appropriate levels of insurance and was valued at £17,581. No investment register is required.	Yes
I. Periodic bank account reconciliations were properly carried out during the year.	Monthly bank reconciliation is carried out and reported to council meetings every two months due to the timings of meetings. Where the reconciliation has not balanced the Clerk has reported this to council and actioned. **Recommendation:** Either append the bank rec to the minutes or state the reconciled balance in the minutes.	Yes
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.	Accounting statements examined and prepared during the year were prepared on a receipts and payments basis and produced manually. The AGAR Accounting Statement for the year 24/25 has been prepared accurately on a receipts and payments basis, agrees with the bank reconciliation and fixed asset register. Sample testing (above) supports that the audit trail to underlying records and council minutes are good.	Yes
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.	The Council certified itself as exempt from a limited assurance review by external audit in 23/24 at its 13th May 2024 meeting. As neither total receipts nor total payments exceeded £25,000.	Yes
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.	The Council's website was found to be both informative, up to date and met legal requirements. (Website examined: 14/04/25 and 17/04/25)	Yes
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.	The Notice for the Exercise of Public Rights and 23/24 AGAR was published on the Council's website following the Council's 13th May 24 meeting when the documentation was resolved as approved. The proper period of notice was given in accordance with Accounts and Audit Regulations 2015 which requires the notice to include the first 10 working days of July to be included in the notice period. (Examined:17/04/25)	Yes

N. The authority has complied with the publication requirements for 2023/24 AGAR.	The 23/24 AGAR and associated yearend paperwork was found on the Council's website at the time of the internal audit including the Certificate of Exemption from External Audit. (Examine: 17/04/25).	Yes
O. Trust funds (including charitable) – The council met its responsibilities as a trustee.	The Clerk/RFO confirmed that the Council is not the sole trustee of such a fund.	Not applicable.
ACORD Services		**Dated: 29/04/2025**

This report has been provided to the council for internal use only in order to provide you with a full assessment of your financial, audit and governance controls.

Your completed internal audit, as part of your AGAR forms, will be provided with this report and must be published on your website before 1st July.

Once you are in receipt of our audit, please ensure you follow the procedures for approving your Annual Return in accordance with the statements listed on the AGAR itself.