

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate accounts have been kept properly throughout the year and are well maintained with audit trails.	No further recommendations.
B	Council's Financial Regulations have been met with regard to expenditure	The Financial Regulations have been reviewed during 2025/2026. The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Expenditure was supported by invoices, and expenditure was approved and VAT appropriately accounted for.	No further recommendations.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have been reviewed in 2025/2026	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision but does not have an Internal Controls Policy.	An Internal Controls Policy be adopted by the Council, as well as an Internal Controls Checklist for reference.
C	Review of Risk Assessment and Insurance	During 2025/2026, the Council did assess the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.

**Ewelme Parish Council
Internal Audit
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D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2025/2026, did result from a budgetary process and was approved by the Council during 2024/2025.	The minutes should clearly state the total budget figure for 2025/2026, as well as the anticipated receipts and payments. The total budget figure for 2025/2026, as well as the anticipated receipts and payments should be minuted before the precept is agreed.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	No further recommendations.
D	Grants (under Section 137)	The Council makes donations in the form of grants.	No further recommendations.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
E	Allotments	The Council does not manage allotments.	No further recommendations.
E	Burials	The Council does not manage a burial ground.	No further recommendations.
E	Hall	The Council manages a Hall. The fees have been reviewed during 2025/2026.	No further recommendations.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

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G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations.
G	Staffing Matters	Staff do have an annual appraisal.	No further recommendations.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been updated for 2025/2026 and considered by the Council.	Council could consider including photographs of assets in the Register. Assets should be inspected regularly and outcomes reported to the Council.
H	Asset Controls - all additions and removals correctly recorded	Items have been added but not removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	Deeds and titles have not been established; they are not shown on the Register.	Deeds and titles for land and buildings be included in the Asset Register.
H	Investment Registers	The Parish Council does not require an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

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L	Information published on website	The information is available.	No further recommendations.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 3 June 2025 to 14 July 2025.	The dates of the Exercise of Public Rights should be reported to the Council and the dates minuted.
N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2024/2025 AGAR.	No further recommendations.
O	Digital and Data Compliance	The Council has complied with the laws, regulations and proper practices relating to digital and data compliance.	No further recommendations.
P	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

Transparency Compliance for 2024/2025

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2024/2025 has been considered and actioned?	Good Practice	The Internal Auditor's report for 2024/2025 has been reviewed.	Internal Auditor's Report for 2024/2025 be published on the Council's web site.
Statement of Accounts (ie accounts for year ended 31 March 2025) and Accounting Statements (Section 2 AGAR) agreed and reconciled.	Accounting Statements (Section 2 AGAR) is complete and accurate and reconciles to the Statement of Accounts (ie accounts for year ended 31 March 2025).	Statement of Accounts (ie accounts for year ended 31 March 2025) not published on web site, unable to reconcile.	Statement of Accounts (ie accounts for year ended 31 March 2025) be published on Parish Council's web site.
Compliance with the Transparency Code	Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes.	No further recommendations.
Compliance with the Transparency Code	2) Annual Return published on the website	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Unavailable on the web site.	Explanation of significant variances be published on the Council's web site.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	6) Internal Auditor's AGAR Certificate published	Available on the web site.	No further recommendations.

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Not included in the Assets Register	Include deeds and titles in Asset Register and publish up to date Register on Council's web site.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Unavailable on the web site.	Publish on Parish Council's web site. The figure in the bank reconciliation as at 31 March 2025 differs from the figure stated in Section 2 of the AGAR 2024/2025.
Compliance with the Transparency Code	11) Notice of the Conclusion of the Audit for 2024/2025	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	12) Certificate of Exemption	N/A	N/A
Compliance with the Transparency Code	13) External Auditor's Report	Available on the web site.	No further recommendations.

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Effectiveness of IA	Review the effectiveness of the Internal Audit	A review has not been undertaken	Following the completion of the Internal Audit 2024/2025, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015.
General and Sexual Harassment Policy	Adoption of the NALC Policy	Policy has not been adopted	The Council to consider adopting the policy to provide protection to staff as well as the Council. A template can be obtained from OALC.
Local Council Administration (yellow book), author Chales Arnold Baker	Purchase of the latest version	Clerk does not have a copy of the book.	Council to purchase 13 th edition of Local Council Administration for use by the Clerk. https://www.slcc.co.uk/product/1098/
Excluding public and press from Parish Council meetings	Exclusion of the public and press	Public and press are not excluded from Parish Council meetings when considering staffing matters or contracts (see minutes of meeting on 13 November 2024 & 14 May 2025 as examples)	When confidential matters such as staffing matters (salary, contracts, appraisals) and quotes/contracts are considered, the Council should consider passing a resolution to exclude the public and press. Example agenda wording: Exclusion of the Public and Press

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

Process	Criteria	Findings	Recommendations and actions
			<p>To consider passing a resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960, that the public and press be excluded from the meeting for items numbered 15 & 16 on the grounds that it could involve the likely disclosure of private and confidential information.</p> <p>Example minutes wording:</p> <p>Exclusion of the Public and Press</p> <p><u>Resolved</u> that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the public and press be excluded from the meeting for the minutes numbered 109/24 & 110/24 on the grounds that it could involve the likely disclosure of private and confidential information which was not in the public domain.</p> <p>The resolution should be proposed, seconded and receive a majority vote, before the public and press are asked to leave.</p> <p>The resolution should be passed even if the P&P are not present as they could arrive at the meeting during that item.</p>

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

Process	Criteria	Findings	Recommendations and actions
Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Clerk and Councillors have .gov.uk email accounts.	No further recommendations.
Website Accessibility Compliance (Assertion 10)	All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).	The website does conform to the Accessibility Guidelines.	No further recommendations.
IT Policy (Assertion 10)	All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone – clerks, members and other staff – should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.	The Parish Council does have an IT Policy.	No further recommendations.
Freedom of Information and Data Protection (Assertion 10)	Appropriate policies in place	The Council has adopted and published on its web site a Privacy Notice, Data Protection Policy and a Publication	Council to also consider additional polices including Freedom of Information (in addition to the Publication Scheme) Privacy Notice for Staff and Councillors,

**Ewelme Parish Council
Internal Audit
Final Report 2025/2026**

		Scheme.	<p>Subject Access Request (SAR) Procedure, Data Breach Policy, Document Retention & Disposal Policy and Data Roadmap (template available on NALC web site).</p> <p>If the Council received a SAR or there was a data breach, it would be helpful to the Council to have a policy and a process in place to address the issues.</p> <p>A Data Roadmap would give the Parish Council a structured plan for how it collects, manages and uses data.</p> <p>Policies be published on the Council's web site.</p>
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Theresa Goss
Internal Auditor
15 April 2026

