

**North Leigh Parish Council
Internal Audit 2025/2026
Final Report**

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of 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	Financial Regulations have been reviewed during 2024/2025. The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	No further recommendations.
C	Review of Standing Orders	Standing Order have been reviewed during 2025/2026.	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision.	No further recommendations.
C	Review of Risk Assessment	During 2025/2026, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.

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D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	In the minute approving the budget, anticipated receipts and payments be stated, along with the total budget figure.
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	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Review of burial fees	Reviewed annually.	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.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been published and uploaded onto the web site.	No further recommendations. It is noted that following the IA for 2024/2025, the Council has considered including photographs of assets in the Register but will not be progressing this recommendation.
H	Asset Controls - all additions and removals correctly recorded	Items have been added but not removed this financial year.	No further recommendations.

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H	Asset Controls - all Deeds and Titles established and shown on register?	Deeds and titles have been established; they are shown on the Register.	No further recommendations.
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.
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: 23 June to 1 August 2025.	No further recommendations.
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	The Council has complied with the	No further recommendations.

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	Compliance	laws, regulations and proper practices relating to digital and data compliance.	
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.

Transparency Compliance

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2024/2025 has been considered and actioned?	Good Practice	The Internal Audit has been reviewed the previous year.	No further recommendations.
Statements of Accounts (accounts for year ending 31 March 2025) agreed and reconciled to the Annual Return (Section 2 Accounting Statements)	Section 2 of the Annual Return is complete and accurate and reconciles to the Statement of Accounts.	Both reconcile.	No further recommendations.
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 website.	No further recommendations.

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Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
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 website.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	No further recommendations.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Available on the website.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agenda	Available on the website.	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	Available on the web site.	No further recommendations.
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

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Digital and Data Compliance

Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Council has an authority-owned domain and Councillors and the Clerk have Council email addresses.	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	No further recommendations.

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		<p>Data Protection Policy, Freedom of Information Policy & Publication Scheme, a Document Retention & Disposal Policy, a Privacy Notice, Data Breach Policy and Data Roadmap.</p> <p>The Council has also adopted a Privacy Notice for Staff and Councillors and is reviewing the Subject Access Request procedure.</p>	
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Theresa Goss
Internal Auditor
17 April 2026

