

**Longwick cum Ilmer Parish Council**  
**Internal Audit 2025/2026**  
**Interim Report**

<b>Annual Return Section</b>	<b>Process</b>	<b>Findings</b>	<b>Recommendations and actions</b>
A	Bookkeeping Arrangements	Appropriate books of account have been kept properly throughout the year and are well maintained with audit trails.	No further recommendations.  Overpayment of £0.20 for the Clerk's salary in April 2025.
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.  Payments were 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 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 for 2025/2026, resulted from a budgetary process and was approved by the Council during 2024/2025.	No further recommendations.
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	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 been published and uploaded onto the web site.	Council could consider including photographs of assets in the Register.
H	Asset Controls - all additions and removals correctly recorded	Items have not been added or not removed this financial year.	No further recommendations.

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H	Asset Controls - all Deeds and Titles established and shown on register?	The Council does own land but not buildings.	Deeds and titles for land ownership be detailed in the Asset Register.
H	Investment Registers	The Parish Council does have an Investment 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: 3 June to 14 July 2025.	No further recommendations.

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N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2024/2025 AGAR.	No further recommendations.
O	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does operate as a trustee.	No further recommendations.

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**Transparency Compliance for 2024/2025**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Review of Internal audit action plan 2024/2025 has been considered and actioned?	Good Practice	The Internal Audit for 2024/2025 has been reviewed.	No further recommendations.
Accounting Statements agreed and reconciled to the 2024/2025 Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	Reconcile.	No further recommendations.
Compliance with the Transparency Code	<b>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.</b>		
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.
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	Available on the website.	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.

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<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
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	Council does own land but not buildings.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the website.	No further recommendations.

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**Further Recommendations**

<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Effectiveness of IA	Review the effectiveness of the Internal Audit	A review has been undertaken of the Effectiveness of the Internal Audit.	No further recommendations
General and Sexual Harassment Policy	Adoption of the new 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 BALC, by members.
Councillor Email Accounts	Every authority must have a generic email account with an authority owned domain.	Clerk and Councillors have Parish Council email addresses but not .gov.uk	It is acceptable to have a @longwickcumilmer.org.uk email address as it is an authority owned domain. However, it is preferable that the Clerk and Councillors each have a .gov.uk email address.
Excluding public and press from Parish Council meetings	Excluding the public and press from a Parish Council meeting with a clear explanation.	The public and press are excluded when staffing matters are discussed, such as contractual issues and the Clerk's salary.	No further recommendations.

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<b>Process</b>	<b>Criteria</b>	<b>Findings</b>	<b>Recommendations and actions</b>
Code of Conduct	Adoption of the Code of Conduct	Code of Conduct has been reviewed by the Council during 2025/2026	No further recommendations.
GDPR/FOI/Data Protection	Appropriate policies in place	All polices are not in place	Council considers adopting all relevant policies including FOI, Subject Access Request and Data Breach. Check the ICO web site for templates and advice. <a href="https://ico.org.uk/">https://ico.org.uk/</a>
Website Accessibility Compliance	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).	To be reviewed at the final audit.	No further recommendations.

Theresa Goss  
Internal Auditor  
11 December 2025

