Internal Auditor Report

2025-26

Midgham Parish Council

Bridget Knight FSLCC CiLCA PiALC

10th May 2026

Contents

Introduction.

An internal audit of Woolhampton Parish Council's Governance and Internal Controls was undertaken as part of the audit for 2025-26.

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 Woolhampton Parish Council have been reviewed for 2025-26.

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.	None.
B	Financial Regulations	Payments were supported by invoices. Expenditure was approved and VAT accounted for.	List payments in minutes which are approved. Review financial regulations and risk assessment during the year. . Claim back VAT for the year – form 126.
C	Risk Assessments	No available.	Carry out financial risk assessment.
D	Precept	The precept was decided through the budgetary process, approved by full council in January.	None.
D	Budgets	Budget was set in January and reviewed regularly. Available on PC website.	None.
D	Reserves	Reserves are held and reviewed.	None.
E	Income Controls	Income was received as expected and accounted for.	None.
F	Petty Cash	None.	
G	Payroll	Payments to staff and HMRC are not shown.	Check Woolhampton is making correct PAYE payments to HMRC. Payments for ex-contracted clerk should be moved out of staff costs into payments as Clerk was a contractor invoicing council.
H	Assets	The asset register was reviewed and updated during the year with the playground disposed of.	None.

I	Bank Reconciliations	Bank reconciliations are prepared and presented to council at meetings.	None.
J	Accounting Statements	Correct accounting basis and agree to cash book.	None.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
K	Exemption	n/a	None.
L	Website	Some information not shown IT policy, accessibility statement/transparency code. Model publication scheme.	None.
M	Period of public rights	Correctly shown on PC website.	None.
N	Publication requirements	Conclusion of audit, AGAR etc available on PC website.	None.
O	Digital and Data Compliance	Clerk using Gmail. No accessibility statement or reference to Accessibility Regulations 2018 and meet WCAG 2.1 AA standards. IT policy no available on website.	Adopt a PC owned email address for Clerk. Check website compliance with WCAG 2.1. Adopt IT policy.
P	Trust Funds	Held.	None.

Other items.

Local Government Spending Powers.	Decisions are taken properly in public meetings and spending powers are considered responsibility.
Policies.	IT policy not available.
Members pecuniary interests.	No seen on PC 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.
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 and has been correctly accounted for.
Financial Statements.	Council balances have been reported correctly.
Annual Review	Forms prepared.
Insurance	Insurance is correctly in place and council has agreed adequate.

Summary.

Woolhampton Parish Council, Buckinghamshire has effective financial controls and an audit trail and good management. The IT issues need to be reviewed for assertion ten.

This is based on the internal audit and sample testing.

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