

# WESTON ON THE GREEN PARISH COUNCIL



## **Review of Effectiveness of Internal Audit 2024/25 Parish Council Meeting: 4<sup>th</sup> June 2025**

### **Introduction**

In association with the monitoring and approval of the system of internal control, Weston on the Green Parish Council reviews the effectiveness of the internal audit and auditor each financial year.

Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.

Last year the Council appointed Paul Reynolds of Fair Account as Internal Auditor. Due to unforeseen circumstances a new internal auditor, Laura White – Albry Audits, was appointed in May 2025 to undertake a complete the review of FY 2024/25, in order to complete the Internal Audit Report as part of the Annual Governance and Accountability Return 2024/25.

The External Auditor for Weston on the Green Parish Council is Moore.

Expected Standard	Evidence of Achievement	Has This Standard Been Achieved / Actions
1. Scope of internal audit	<p>The scope of audit work includes reference to the risk management processes and internal controls.</p> <p>Terms of reference are set out in the letter of appointment of the internal auditor.</p> <p>The Council appointed Paul Reynolds at Fair Account for the 2024/25 audit at 5<sup>th</sup> June 2024 PC Meeting (Minute Ref: 24.41.14). Paul undertook a 3/4 year review in January 2025 and provided a report shared with the Council.</p> <p>L White at Albry Audits undertook a full year review in May 2025 (Discussion Minute Ref: 25.423.4 as emergency request, to be formally approved at 4<sup>th</sup> June 2025 PC meeting).</p>	<p>Yes</p> <p>2025/26 Action: review and approve an internal auditor for FY 2025/26 later in 2025.</p>
2. Independence	<p>The Internal Auditor is independent from the clerk or councillors and has direct access to the RFO (clerk).</p> <p>Reports are signed personally by the auditor, addressed to Weston on the Green Parish Council, and are sent to both to the clerk and chair.</p> <p>The auditor does not have any other role in relation to Weston on the Green Parish Council.</p>	<p>Yes</p>
3. Competence	<p>The report received and comments from the internal audit inspection were circulated to the Councillors for review. The internal audit report will be discussed by the full council at 4th June 2025 Parish Council meeting.</p> <p>No evidence that internal work has not been carried out ethically, with integrity and objectivity.</p> <p>Internal auditor familiar with governance processes and accounting regulations for parish councils.</p>	<p>Yes</p> <p>2025/26 Action: Internal auditors qualifications/training to be confirmed prior to engagement.</p>

	<p>Parish Council specific qualifications and training provided in engagement letter:</p> <ul style="list-style-type: none"> <li>• Introduction to Local Council Administration (ILCA)</li> <li>• Certificate in Local Council Administration (CiLCA)</li> <li>• 1 Day Introduction to Internal Audit Training (Not Certificated).</li> </ul> <p>The cash book and bank statements are available for inspection and checking if requested by arrangement, with the clerk at any time.</p>	
4. Relationships	<p>Clerk/RFO and councillors are consulted on the internal audit plan and on the scope of each audit. Responsibilities for officers and internal audit are defined in relation to internal control and risk management.</p> <p>The responsibilities of council members are understood, and training is offered and carried out as necessary. The Council are members of OALC and SLCC who are available to provide advice and guidance when required.</p>	Yes

5. Audit planning and reporting	<p>A rolling programme of policy, procedural and risk assessment reviews are undertaken by the Council to ensure that the policies and procedures adopted are compliant and current.</p> <p>Quarterly financial reports and strong internal control procedures embed this approach within the Parish Council. An Internal Auditor undertakes a review of the Council at both ¾ year and at the end of the year.</p> <p>The Annual Return was signed on 20<sup>th</sup> May 2025 by the Internal Auditor.</p> <p>The appointment of the internal auditor for FY 2025/26 is to be reviewed later in 2025 when health concerns surrounding the councils original auditor, Fair Account, are clearer.</p>	Yes -
6. Internal audit work	<p>Quarterly financial statements and bank reconciliations are produced by the RFO for inspection at Parish Council meetings.</p> <p>An overview of the invoices and regular payments paid, income received and bank account balances are provided monthly to each Parish Council meeting.</p> <p>Invoices are available for inspection upon request. Accounts are held on the computer and are backed up regularly.</p> <p>An analysis of receipts and payments by budget line ahead of setting the precept [approved in January 2025) was produced for review by the Parish Council in December 2024.</p>	Yes

7. Understanding the organisation, needs and objectives	The annual review demonstrates how audit work will provide assurance in relation to the body's annual governance statement. The review adds value and assists the Council in achieving its objectives. The reports, including recommendations, are circulated annually to the Council once received. Recommendations are discussed by the Council and actions are followed up where required.	Yes
8. Being seen as a catalyst for change	Supportive role of audit for developments such as corporate governance review, risk management and ethics.	Yes
9. Be forward looking	When identifying risks and updating reviews, changes advised by national bodies are incorporated. Clerk regularly receives updates from advisory services regarding changes to procedural templates or regulations.	Yes
10. Be challenging	In drawing attention to risks and to new possibilities, the Parish Council responds in ways that are appropriate and proportional to the size and budget of a small Parish Council.	Yes
11. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. The internal auditor understands the body and the legal and corporate framework in which it operates. Access to all the latest guidelines is available via the appropriate websites.	Yes

**Reviewed and To Be Approved by Weston on the Green Parish Council:** 4<sup>th</sup> June 2025 (Minute Reference: xxx)

**Review Date:** FY 2025/26

*Review of Effectiveness of Internal Audit: To Be Approved 4 June 2025*