Longcot Parish Council

Internal Audit Report 2025-26

Internal Auditor: Lisa Wilkinson

Internal Audit Report 2025/26 – Longcot Parish Council

This internal audit was undertaken in accordance with the scope and requirements set out in the Practitioners' Guide 2025. The audit is based on a review of documentation provided by the Clerk, responses to the Internal Audit Questionnaire 2025/26, sample testing, and the auditor's professional judgement.

Overall Conclusion

On the basis of the work carried out, it is my opinion that Longcot Parish Council has a generally sound and effective system of internal control in place. The Council is operating in accordance with proper practices and relevant legislation.

Internal Audit Objectives and Findings

A. Proper accounting records were kept throughout the year

The Council maintains accounting records on a receipts and payments basis. Records reviewed were consistent with bank statements and supporting documentation.
Response: Yes

B. The Council complied with its Financial Regulations and payments were supported by invoices and approved

Standing Orders and Financial Regulations were reviewed and approved in May 2025 (minutes 68/25 and 69/25). A sample of payments tested were properly authorised and minuted.
Response: Yes

C. The Council assessed significant risks and reviewed the effectiveness of internal control

A Risk Assessment for 2025/26 is published on the Council's website. The annual review of the effectiveness of internal control was undertaken on 8 January 2026.

Risk management arrangements appear appropriate to the size and activities of the authority. The Council's insurance arrangements were also reviewed during the year.
Response: Yes

D. The precept resulted from an adequate budgetary process and progress was monitored

The 2025/26 budget and precept were approved on 28 November 2024 (minute 175/24). Budget monitoring information was provided and reviewed.
Response: Yes

E. Expected income was fully received, properly recorded and VAT appropriately accounted for

Income reviewed during the audit was properly recorded and banked. A VAT reclaim was reviewed during the audit and VAT appears appropriately accounted for.
Response: Yes

F. Salaries and allowances were paid in accordance with approvals and statutory requirements

Payroll arrangements were reviewed and found to be compliant. PAYE, pension duties and minimum wage requirements are met.
Response: Yes

G. Asset and investment registers were complete and properly maintained

The Council maintains an Asset Register which is reviewed periodically by Council. The Asset Register was reviewed on 8 January 2026 and annual inspections of play equipment are undertaken.

The Asset Register was reviewed during the audit and the total agrees to Box 9 of the AGAR.
Response: Yes

H. Periodic and year-end bank account reconciliations were properly carried out

Bank reconciliations are prepared regularly and appropriate banking controls are in place. The year-end bank reconciliation was reviewed during the audit and agrees to the year-end bank statements and Box 8 of the AGAR.

The Council has now opened Unity Trust accounts and updated banking arrangements are in operation.
Response: Yes

I. Accounting statements were prepared on the correct accounting basis and supported by an audit trail

Accounting statements were prepared on a receipts and payments basis and were supported by bank reconciliations, accounting records and underlying documentation reviewed during the audit.
Response: Yes

K. The authority met the criteria for exemption from a limited assurance review (where applicable)

The authority correctly certified itself as exempt from a limited assurance review in the prior year and published the Certificate of Exemption.
Response: Yes

L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

The Council publishes governance and transparency information on a publicly accessible website in accordance with the relevant legislation.
Response: Yes

L2. Members' interests were properly registered and managed

Registers of Members' Interests are held by the District Council and declarations are recorded in minutes.
Response: Yes

M. In the year covered by this AGAR the authority correctly provided for a period for the exercise of public rights

The Council confirmed that the Notice of Public Rights was published correctly in accordance with the Accounts and Audit Regulations. Publication of the prior year Notice was evidenced on the Council website during the audit.
Response: Yes

M2. Governance policies

Key governance and operational policies are in place, reviewed and published. These include Standing Orders and Financial Regulations (reviewed May 2025), the Risk Assessment (approved 2025/26), the Biodiversity Policy (adopted April 2025), and data protection-related policies.
Response: Yes

N. The authority has complied with the publication requirements for the prior year's AGAR

The Council website includes publication of the Certificate of Exemption, Internal Audit Report, AGAR Sections 1 and 2, Notice of Conclusion of Audit and significant variance explanations for the prior financial year.
Response: Yes

N2. Website accessibility and publication compliance

The Council complies with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018. An Accessibility Statement and Privacy Notice are published, and documents are accessible.
Response: Yes

N3. Biodiversity duty

The Council has adopted a Biodiversity Policy in April 2025 (minute 50/25) and is aware of its duty under the Environment Act 2021.
Response: Yes

P. Digital and data governance (Assertion 10)

The Council has appropriate data protection policies in place and uses council-controlled email addresses. Cyber security measures and training are in place.
Response: Yes

AGAR Page 3 – Internal Audit Opinion Summary

Based on the work undertaken, the responses to the individual control objectives are set out above and should be reflected accordingly in Section 3 of the AGAR.

Internal audit work was carried out on a sample basis and therefore cannot provide absolute assurance. However, the work completed provides reasonable assurance that the Council's systems of internal control are effective and operating in accordance with proper practices.

Signed:

Date: 13/05/2026