Spelsbury Parish Council
Internal Audit
Final Report 2025/2026

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate 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	The Council's Financial Regulations have been reviewed during 2025/2026 and 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.	The Council to consider an accounts package, such as Scribe, for the Receipts and Payments and producing end of year accounts etc, which will assist the Clerk greatly in their role. The Council could consider providing the Clerk with a debit card for small purchases, with an approved limit.
C	Review of Risk Assessment	During 2025/2026, the Council has assessed the significant risks to	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
		achieving its objectives using their Risk Assessment.	
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	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 has a Reserves Policy.	Reserves for elections should be included and ear-marked by the Council.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
D	Grants	The Council has a policy for awarding grants.	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.
E	Allotments	The Council does not manage allotments.	No further recommendations.
E	Burials	The Council does not manage a Cemetery.	No further recommendations.
E	Halls	The Council does not manage a Hall.	No further recommendations.
F	Petty cash controls	Petty cash is not operated by the	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
		Council.	
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 reviewed during 2025/2026 and the Register is published on the web site.	No further recommendations. Council could consider including photographs of assets in the Register and publishing this version on its web site.
H	Asset Controls - all additions and removals correctly recorded	Items have been added but not removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	The Council does not own any land or buildings.	No further recommendations.
H	Investment Registers	The Parish Council does not have an Investments Policy.	No further recommendations as bank balances are under £100,000.
I	Bank Reconciliations	Quarterly 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	The Council does meet the	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
	Review Exemption	exemption criteria.	
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.
N	AGAR publication Requirements	The Parish Council has not complied with the publication requirements for the 2024/2025 AGAR.	No further recommendations.
O	Digital and Data Compliance	The Council has not complied with the laws, regulations and proper practices relating to digital and data compliance.	No further recommendations.
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.

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Transparency Compliance 2024/2025

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan has been considered and actioned?	Good Practice	The Internal Audit for 2024/2025 has been reviewed and actioned.	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	**The Parish Council does fall into the criteria for Councils below the £25k threshold.**		
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.

Process	Criteria	Findings	Recommendations and actions
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	N/A	N/A.
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	12) Notice of the Conclusion of the Audit for 2024/2025	N/A	N/A
Compliance with the Transparency Code	13) Certificate of Exemption	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	14) External Audit Report published on web site.	N/A	N/A

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Digital and Data Compliance

Process	Criteria	Findings	Recommendations and actions
Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Clerk and Councillors have .gov.uk email accounts.	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 a Data Protection Policy, Data Roadmap, a Freedom of Information Policy and	No further recommendations.

		Publication Scheme, Request for Information Policy, Incident Response Policy, a Document Retention Policy, an Accessibility Statement, a Privacy Policy and a Privacy Policy for Staff and Councillors.	

Theresa Goss
Internal Auditor
29 April 2026