Internal Audit Report

For

Grandborough Parish Council

Year Ended 31 March 2025

Internal Auditor: Trevor B Gill

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Sunday, 3 August 2025

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Basis of the Report

This internal audit report is based upon the Joint Panel on Accountability and Governance Practitioners' Guide Section 4 Best Practice Guide for Internal Audit issued in March 2024

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvements in these processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations, and applying the approach to internal audit and testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity, and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view the internal audit as the detailed inspection of all records and transactions of the Council in order to detect fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be the day-to-day function of the staff and councillors and not left for internal audit.

Introduction

The audit was undertaken during July 2025.

Section 1 – Finance & Insurance

Grandborough Parish Council, “the Parish Council”, uses an Excel spreadsheet for recording it’s financial transactions. The number of transactions is very small, and this is appropriate for a Council of this size.

All receipts and payments were properly accounted for and were reflected in the accounts and the bank accounts in an accurate and timely manner.

1. A transaction level report has been produced, and this has been reviewed and no anomalies were found
2. A random sample of the transactions were cross referenced to the minutes, and no concerns were raised
3. There was no expenditure under Section 137 during the period of the audit
4. It was noted that payments were usually made by cheque during the period

Section 2 – Risk Management

The Risk Assessment has been reviewed, and it is considered comprehensive, and it is pleasing to note that the Parish Council is in the process of implementing online banking.

It is recommended that a line is inserted into the Risk Assessment documenting the process that would be followed if the Clerk and Responsible Financial Officer either resigns or is not available due to other circumstances. This could include approaching WALC and ask for their help in finding a locum.

The insurance policy which is reviewed annually is comprehensive and is recorded as reviewed and accepted.

Section 3 – Due Process

Standing Orders

A review of the standing orders was undertaken, and it is recommended that a comprehensive review of all policies is undertaken including the Councillors Code of Conduct.

In the ever-changing environment that we find ourselves it is important that the regular circulations from Warwickshire and West Midlands Association of Local Councils “WALC,” are reviewed and any new versions of existing policies, or suggested new policies, are reviewed and adopted as recommended.

Agendas

A review noted that all agendas were properly issued, signed and dated for the Parish Council’s own meetings.

Minutes

A review of the minutes showed no unusual items and that they are properly signed as adopted.

Section 4 – Charities

Not applicable

Section 5 – Burial Authorities

Not applicable

Section 7 - Parish Website and Email Accounts

There has been a recent recommendation that all Town and Parish Councils use a .gov.uk domain name for their websites and that all Councillors do not use their private email addresses for Parish Council business. Whilst this is not mandatory it is strongly recommended that the Parish Council starts the process to migrate their website and their email addresses in line with this recommendation. I believe that there is still grant funding available, but advice can be sought from WALC as to what is available.

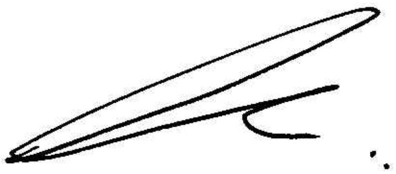
Conclusion

Thank you for inviting me to undertake the Internal Audit for Grandborough Parish Council.

It is noted that during the period under review the Clerk & Responsible Financial Officer changed on two occasions and the present Clerk & Responsible Financial Officer has only recently been appointed.

Where I have made recommendations above it is for the Council to consider whether they are appropriate and should be implemented.

This concludes the audit.



Trevor B Gill