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06 May 2025

The Parish Clerk

Ashurst and Colbury Parish Council

3 Kimberley Close,
Pretoria Road,
Hedge End
SO30 0BH

Dear Karen

Final Internal Audit Review:
Ashurst and Colbury Parish Council – covering January 2025 to March 2025 and Year End procedures

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2024-2025 Accountability and Governance Annual Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Accountability and Governance for Local Councils – A Practitioners' Guide (England)' 2024
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2024-2025 to check that the Council adheres to the requirements set out in the Accountability and Governance for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

It was agreed with the Parish Clerk that the final review would take place on Tuesday 06 May 2025. Due to the personal circumstances of the Internal Auditor is was agreed that this review would be carried out remotely.

The Parish Clerk has also provided access to the Scribe software and back-up information for January 2025 to March 2025 and End of Year details in advance of the visit to support the current governance and financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 from the Council's Website.

As we have carried out an interim Internal Audit visit in 2024-2025, we are also using the information already recorded from this Review to complete the internal control objectives on the (AGAR) Internal Audit Report.

Where this is necessary, we will complete the AGAR Annual Internal Audit Report on evidence already seen from the previous Review. This is acceptable practice for the External Auditor.

New requirements to be introduced into the Practitioners Guide 2025 and applied from April 2025 require all Council to introduce an IT Policy. ***(Audit Note: We have discussed this with the Parish Clerk and would recommend that this is introduced in line with the new requirements shown in the Practitioners Guide 2025 paragraph 5.122 during 2025-2026).***

As part of this final Internal Audit Review, we checked:

Bank Reconciliations
• the Bank Reconciliation at 31 March 2025 was checked and agreed.

Income and Expenditure and VAT reimbursements
• all income and expenditure and VAT items as at 31 March 2025 were confirmed, and details are accurate to the records held by Council.

Risk Assessment 2024-2025

• the risks of the Parish Council were reviewed in January 2025 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2024) is met.

Parish Council Minutes
•Minutes of the Council were checked on the website for approvals and decisions made and approval of payments was checked for January 2025 to March 2025.

Asset Register
•The Asset Register at 31 March 2025 was reviewed and additions for 2024-2025 were agreed.

End of Year Procedures 2024-2025

A full check was carried out on the End of Year documentation provided by the Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2023-2024 and 2024-2025 shown on Section 2 of the AGAR as required by the External Auditor.

The 2024-2025 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations 2024.

This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins.
(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulations 2015).

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

We are pleased to report that the various records and procedures in place for the Council provide an appropriate standard of control.

This report should be noted and taken to the next meeting of the Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Letter Report should also be Minuted by the Council.

Yours sincerely,
Tim Light FMAAT
Internal Auditor.