LIGHTATOUCH
7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

07 May 2025

Parish Clerk
Smannell Parish Council

Dear Kevin

Internal Audit Review:
Smannell Parish Council – covering April 2024 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 Annual Governance and Accountability Return (AGAR).

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

- 'Accountability and Governance for Smaller Authorities – 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 Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

The end of year internal audit review is undertaken by Lightatouch after the original appointed internal auditor is unable to complete the end of year audit review due to illness.

It was greed with the Parish Clerk that the final internal audit review would be carried out remotely.
The Parish Clerk has also provided back-up information for the period April 2024 to March 2025 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.

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 re-performed, and no errors were noted.

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

Payroll Information
•We checked to ensure that any deductions of PAYE, were correctly deducted from salary and that appropriate payments are made to HMRC.

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

Insurance

• the Insurance Cover for the Parish Council is with Clear Councils. The current level of insurance is sufficient for the size of the Parish Council in 2024-2025.

Asset Register
• we have confirmed that the Parish Clerk has reviewed the Asset Register during 2024-2025.

Parish Council Minutes
•we checked the details of Parish Council Minutes on the Council website from April 2024 to March 2025 to record points of note for any financial approval or decision that affected the budget of the Parish Council and to ensure that details were correctly shown in the Financial Ledger.

Website Accessibility Regulation 2018
•the Website Accessibility Statement is uploaded and displayed on the Council Website to comply with the requirements of the Website Accessibility Regulation 2018 that was introduced on the 23 September 2020.

ICO Publication Scheme

•The Parish Council has upload and displayed the ICO Publication Scheme in line with the best practice requirements of the Practitioners Guide paragraph 5.121.

Transparency Code Regulation 2015

•The Parish Clerk is aware of the best practice requirements of the Transparency Code 2015 on the Council Website but are reminded that the following information should be included:

- Current Fees and Charges
- All policies that have been approved by the Council
- A copy of the Asset Register
- A copy of the latest Risk Assessment
- A list of payments should be uploaded to the Council website each quarter.
- all items of expenditure to be recorded above £500

Practitioners Guide 2025

•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).***

General Data Protection Regulation 2016 (GDPR)

•The Council display a Data Protection Policy which includes a Privacy Policy and is uploaded on to the Website to comply with the requirements of GDPR.

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 during 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.

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, AATQB, Internal Auditor.