

**Crowmarsh  
Gifford Internal  
Audit report  
2025-26**

**Internal auditor: Lisa Wilkinson**

## **Internal Audit Report 2025/26 – Crowmarsh Gifford 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 and Responsible Financial Officer, responses to the Internal Audit Questionnaire 2025/26, sample testing where appropriate, and the auditor's professional judgement.

Particular regard has been given to the 2024/25 External Auditor's Report, which raised matters relating to email compliance. These have been considered as part of this year's review.

### **Overall Conclusion**

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

Where improvements have been identified, these are set out as recommendations within this report.

### **Internal Audit Objectives and Findings**

#### **A. Proper accounting records were kept throughout the year**

The Council uses Rialtas accounting software and operates on a receipts and payments basis. Records reviewed were up to date and consistent with bank statements and supporting documentation. The system provides an appropriate audit trail from underlying records to the accounting statements.

**Response: Yes**

#### **B. This authority complied with its financial regulations, payments were supported by invoices, approved and minuted**

Financial Regulations are in place and reviewed periodically. Payments sampled were properly authorised, supported by invoices, and approved in accordance with council procedures.

Standing Orders were reviewed in September 2025 (minute 5788d) and Financial Regulations were reviewed in June 2025 (minute 5782d).

**Response: Yes**

#### **C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these risks**

A Risk Assessment for the year is maintained and reviewed by Council. A Risk Assessment was reviewed in March 2025 and forms part of the Council's ongoing risk management framework.

The Council's insurance policy was reviewed during the year and is considered adequate for the Council's size, activities and risk profile. Insurance was renewed in September 2025 (minute 5788c).

The Annual Review of Effectiveness of Internal Control was minuted and published in March 2026. The review meets the requirements of the Accounts and Audit Regulations 2015.

**Response: Yes**

**Recommendation:**

For best practice, the Risk Assessment should be reviewed at the start of the financial year (typically at the Annual Meeting in May) so that it operates as a working control document for the year ahead, rather than being reviewed retrospectively.

**D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored**

The Council prepares a budget which supports the setting of the precept. The 2025/26 budget and precept (£56,944) were approved in December 2024.

Budget monitoring reports have been produced and reviewed during the year.

**Response: Yes**

**E. Expected income was fully received, properly recorded and promptly banked; VAT was appropriately accounted for**

Income streams are properly recorded within the accounting system and reconciled to bank statements. VAT reclaims have been submitted during the financial year, including the Quarter 4 reclaim which was reviewed as part of the audit.

**Response: Yes**

**F. Salaries to employees and allowances to members were paid in accordance with authority approvals, and PAYE and NI requirements were properly applied**

Payroll arrangements are in place and appear compliant with HMRC and pension obligations. Staff contracts exist. PAYE/NIC and pension duties are being met. A recent payslip was reviewed.

**Response: Yes**

**G. Asset and investment registers were complete, accurate and properly maintained**

The Council maintains an Asset Register which was updated in March 2026 and is published on the Council website. The register includes a total value which agrees to Box 9 of the AGAR.

**Response: Yes**

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

Bank reconciliations are undertaken regularly. The year-end bank reconciliation as at 31 March 2026 was reviewed and found to be accurate, agreeing to the bank statements and to Box 8 of the AGAR.

**Response: Yes**

**I. Accounting statements prepared during the year were prepared on the correct accounting basis and agreed to the cashbook**

Accounting statements are prepared on the correct accounting basis. Cashbooks for the current and deposit accounts were reviewed and found to be consistent with bank statements and the year-end bank reconciliation.

A sample of invoices was tested against payments and found to be accurate.

The balances reported in the accounting statements agree to the underlying financial records.

**Response: Yes**

**K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt**

The Council was not exempt in 2024/25 and was subject to a limited assurance review.

**Response: Not Covered**

**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 maintains a website where governance and transparency information is published.

**Response: Yes**

**L2. Members' interests were properly registered and managed**

Members' interests are held via South Oxfordshire 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 Notice of Public Rights for the prior financial year was published in accordance with the Accounts and Audit Regulations. The dates selected for the exercise of public rights were reviewed and are consistent with regulatory requirements.

**Response: Yes**

## **M2. Governance policies**

Key governance and operational policies are in place and reviewed periodically. These include Standing Orders, Financial Regulations, Risk Assessment, sustainability policy and data protection policies.

**Response: Yes**

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

The AGAR documentation for the prior year is published on the Council website, including the Annual Governance Statement, Accounting Statements, Annual Internal Audit Report, External Auditor's Report and the Notice of Public Rights.

**Response: Yes**

## **N2. Website accessibility and publication compliance**

An Accessibility Statement and Privacy Notice are published. Website compliance appears broadly in line with accessibility requirements.

**Response: Yes**

## **N3. Biodiversity duty**

The Council has a Sustainability / Climate Action Policy which includes measures to support biodiversity, including habitat management, tree planting and the promotion of wildflower areas.

Whilst biodiversity is addressed within this policy, it is not currently set out as a standalone Biodiversity Policy.

**Response: Yes (with recommendation)**

### **Recommendation:**

The Council should consider adopting a standalone Biodiversity Policy or updating the existing policy to explicitly reference its duties under the Environment Act 2021.

## **P. Digital and data governance (Assertion 10)**

The Council maintains a website with an Accessibility Statement and Privacy Notice and is registered with the Information Commissioner's Office.

However, council-controlled domain email addresses are not yet fully implemented for councillors and officers. This is a requirement under the Practitioners' Guide 2025 and the Council is therefore not currently fully compliant with this aspect of proper practices. This matter was also identified in the 2024/25 External Auditor's Report.

The Council has confirmed that new email arrangements are currently being implemented following a change in support provider and are expected to be in place before the end of the financial year.

**Response: Yes (with recommendation)**

**Recommendation**

The Council should complete the implementation of council-controlled domain email addresses for all councillors and the clerk as a priority to ensure full compliance with the Practitioners' Guide 2025 and to address the matter raised by the External Auditor.

**AGAR Page 3 – Internal Audit Opinion Summary**

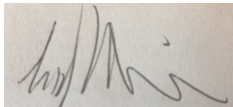
Based on the work undertaken, the responses to the individual control objectives (A–K) are set out above and should be reflected accordingly in Section 3 of the AGAR.

Assertion 10 (Digital & Data Compliance): Yes (with recommendation).

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.

Internal auditor: Lisa Wilkinson

Signed:

A rectangular box containing a handwritten signature in black ink, which appears to be 'Lisa Wilkinson'.

Date: 30/04/2026

