Shiplake Parish Council
Internal Audit 2025/2026
Final Report

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of accounts have been kept properly throughout the year and are well maintained with audit trails.	The Clerk’s monthly payslips and receipts for expenses should be loaded onto Scribe. The HMRC monthly payslips should be loaded onto Scribe.
B	Council's Financial Regulations have been met with regard to expenditure	The Council’s Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for. Financial Regulations have not been reviewed during 2025/2026.	Financial Regulations should be reviewed by the Council annually.
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.	All invoices should be stamped with the Clerk’s initials, date of the release of payment, Scribe code and the budget cost centre. Council could consider a debit card for the Clerk.

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Annual Return Section	Process	Findings	Recommendations and actions
C	Review of Risk Assessment	The Council has assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.
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 not monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	No further recommendations.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	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.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	Consideration be given to employing a payroll company to run the monthly payroll.
H	Asset Controls - all material assets correctly recorded	The Asset Register has not been published and uploaded onto the website.	2025/2026 Assets Register to be published on PC web site.
H	Asset Controls - all additions and removals	Items have been added but not removed this financial year.	No further recommendations.

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Annual Return Section	**Process**	**Findings**	**Recommendations and actions**
	correctly recorded		
H	Asset Controls - all Deeds and Titles established and shown on register?	It is not clear whether appropriate Deeds and Titles have been established; they are not shown on the Register.	The Parish Council could consider including photographs of all assets in the Assets Register and loading version onto the web site. Assets, especially playground equipment, should be inspected monthly by the Parish Council.
H	Investment Registers	The Parish Council has an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic 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 Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
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.

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Annual Return Section	Process	Findings	Recommendations and actions
N	AGAR publication Requirements	The Parish Council has not complied with the publication requirements for the 2024/2025 AGAR.	The signed Annual Governance Statement (AGAR Section 1) and Accounting Statements 2025/2026 (AGAR Section 2) be published on the Council's web site.
O	Digital and Data Compliance	The Council has not complied with the laws, regulations and proper practices relating to digital and data compliance.	The Council must adopt an IT Policy, Data Protection Policy and Freedom of Information Policy. Please see below for further information.
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

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.	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	**Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.**		
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.	Signed AGAR be published on Council's web site.
Compliance with the Transparency Code	3) Explanation of significant variances	Not available on the website.	Publish explanation of significant variances on Council website.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on the website.	Signed Annual Governance statement be published on Council's web site.

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Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	No further recommendations.
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	Not currently available for 2025/2026.	Publish up to date Asset Register on Parish Council website.
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 website.	No further recommendations.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Unavailable on website.	Publish the Bank Reconciliation on the Council's web site.
Compliance with the Transparency Code	12) External Audit Report	Available on the website.	No further recommendations.
Compliance with the Transparency Code	13) Notice of the Conclusion of the Audit for 2024/2025	Available on the website.	No further recommendations.
Compliance with the Transparency Code	14) Certificate of Exemption	N/A	N/A

Further Recommendations

Process	**Criteria**	**Findings**	**Recommendations and actions.**
Effectiveness of the Internal Audit	Review the Effectiveness of the Internal Audit	The effectiveness has been reviewed during 2025/2026.	No further recommendations.
Excluding public and press from Parish Council meetings	Excluding the public and press from a Parish Council meeting with a clear explanation.	The public and press are not excluded when staffing matters are discussed, such as contractual issues and the Clerk's salary. These matters should not be discussed by the Council in the public part of the Parish Council meeting. The agenda and minutes should state the reasons why the public and press are being excluded from the meeting.	Example agenda wording: **Exclusion of the Public and Press** To consider passing a resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960, that the public and press be excluded from the meeting for items numbered 15 & 16 on the grounds that it could involve the likely disclosure of private and confidential information. Example minutes wording: **Exclusion of the Public and Press** **<u>Resolved</u>** that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the public and press be excluded from the meeting for the minutes numbered 107/24, 108/24, 109/24 & 110/24 on the grounds that it could involve the likely disclosure of

			private and confidential information which was not in the public domain. The resolution should be proposed, seconded and receive a majority vote, before the public and press are asked to leave.
Code of Conduct	Adoption of the Code of Conduct	Code of Conduct was considered by the Council during 2025/2026.	No further recommendations.
Annual Parish Council Meeting	Appointment of Chairman	The Clerk should not chair the Parish Council meeting at any point. At the Annual Parish Council meeting, the Chairman from the previous year, remains Chairman until a new Chairman is appointed and therefore continues to chair the Parish Council meeting.	The outgoing Chairman continues to chair Parish Council meetings until a new Chairman is appointed, even if the outgoing Chairman is a candidate.
Register of Member’s Interests	Publishing the Register on the Council’s website.	Register is not published on the Council’s website.	Either the Register be published on the Council’s website or publish a link from the Council’s website to SODC website, if the Register is held there.
General and Sexual Harassment Policy	Adoption of the new NALC Policy.	Policy has not been adopted.	The Council to consider adopting the policy to provide protection to staff as well as the Council. A template maybe available from OALC.

Respect and Civility Pledge	Support of the Pledge.	Pledge has not been supported by the Council.	The Council adopts the NALC Pledge. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
Training	Councillors and Clerk to attend regular training.	Councillors and Clerk have not undertaken any training.	The Clerk should be supported in any training which he requires. Councillors should also attend regular training.

Digital and Data Compliance

Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Council has an authority-owned domain. The Clerk and Councillors have Parish Council email accounts hosted on an authority owned domain. However, they are not .gov.uk domains.	No further recommendations, but Council to note that best practice is for Council's to own the .gov.uk domain name and have .gov.uk email addresses for the Clerk and Councillors.
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 not conform to the Accessibility Guidelines.	Th Council's website is partially compliant with the Web Content Accessibility Guidelines version 2.1 AA standard, not version 2.2AA
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	The Parish Council does not have an IT Policy.	The Council to adopt an IT Policy.

	personal equipment.		
Freedom of Information and Data Protection (Assertion 10)	Appropriate policies in place	The Council has adopted and published on its web site a Freedom of Information Publication Scheme and a Privacy Notice. The Council has adopted a Document Retention & Disposal Policy, but it is not published on the Council's web site.	The Council to adopt a Data Protection Policy and a Freedom of Information Policy. Council to also consider additional polices including Privacy Notice for Staff and Councillors, Subject Access Request (SAR) Procedure, Data Breach Policy and Data Roadmap (template available on NALC web site). If the Council received a SAR or there was a data breach, it would be helpful to the Council to have a policy and a process in place to address the issues. A Data Roadmap would give the Parish Council a structured plan for how it collects, manages and uses data. Policies be published on the Council's web site.

Theresa Goss
Internal Auditor
17 April 2026