

Offenham Parish COUNCIL
Internal auditor's report for the year ended 31 March 2026
Name of Auditor: Charlotte Matthews

I Charlotte Matthews confirm that I am independent of the Council and am competent to be able to carry out the requirements of the internal audit service.

NOTE The auditor will complete the Annual Internal Audit Report (AIAR) page on the Annual Governance & Accountability Return (AGAR). The AIAR informs the Annual Governance Statement (AGS) assertions on the AGAR, so when council reviews the AGS, the responses must reflect the AIAR report.

1. Council working documents

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
1.1	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	Yes Yes Yes	Recommend that the council review standing orders and make further changes if required to ensure compliance. Annual Governance Statement Assertion 1	Document viewed on the council website Standing order adopted state that standing orders should be reviewed and adopted annually at the May meeting. Standing order 9 defines the business to be transacted at the meeting. Standing orders were adopted November 2025
1.2	Have Financial Regulations been a) tailored to	No	Recommend that financial regulations be reviewed and adopted and published on the	Document is missing from the council website.

	council? b) reviewed using the most recent version? c) minuted? (Objective B)	unsure	council website Annual Governance Statement Assertion 1	
1.3	Does the council a) give grants? b) have a grant-awarding policy?	Yes Yes		Evidence has been viewed, and policy is on the council website Minuted 05.01.26.13d grant application reviewed
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	Minutes and policies have been reviewed and can be seen within the minutes that services and items have been purchased in accordance with financial Regs
1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Policy reviewed and is minuted as adopted 05.01.26.16a

2. Finance

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
2.1	Has the General			

	Power of Competence been adopted (e.g., a minute reference), if Council qualifies?	No	Annual Governance Statement Assertion 3	The council does not meet the required qualification.
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not held General Power of Competence)	Yes Yes	Annual Governance Statement Assertion 1 & 3	Accounts have been viewed and the S137 is within the limits
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	No	Recommend that the council agree to payments being made by direct debit or standing order Annual Governance Statement Assertion 1	Direct debits are agreed when required on a monthly basis and not annually
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	N/A	Annual Governance Statement Assertion 1	No petty cash utilised
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	Accounts have viewed and VAT records have been kept appropriately
2.6	VAT – a) recorded in accounts	Yes		VAT has been reclaimed for previous year and is not showing in the accounts. Accounts have

b) reclaimed? (Objective B)	Yes	Annual Governance Statement Assertion 1	been reviewed.
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3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy a) in place? b) cover reviewed to ensure still fit for purpose? (Objective C)	Yes Yes	Annual Governance Statement Assertion 5	Minuted 25/035 insurance policy was reviewed and renewed. Insurance has been reviewed and minuted
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Yes Yes	Recommend that the council publish the risk management policy Annual Governance Statement Assertion 5	Policy is missing from the website. Minutes have been reviewed and minuted risk management policy adopted 05.01.26.15d
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Yes No	Recommend that the asset register be published on the council website Annual Governance Statement Assertion 5	Website has been checked and the asset register has not been published Minuted as reviewed 05.01.26.16c
3.4	Evidence that assets a) have been	Yes		Assets are checked frequently minuted 25/077

	<p>inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)</p>	<p>Yes Yes</p>	<p>Annual Governance Statement Assertion 5</p>	<p>war memorial checked July 2025</p>
3.5	<p>Evidence that internal controls a) take place? b) are documented? c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)</p>	<p>Yes Yes Yes</p>	<p>Annual Governance Statement Assertion 2</p>	<p>Council completes the quarterly checks for financial transparency. Minuted 25/016</p>
3.6	<p>Bank reconciliations are on agenda to be considered by Council? (Objective I)</p>	<p>Yes</p>	<p>Annual Governance Statement Assertion 1</p>	<p>The council review the amounts in the accounts but the title is not specific for bank reconciliations until change of clerk, but were not previously minuted as completed</p>
3.7	<p>Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)</p>	<p>No No</p>	<p>Recommend that the council reviews the signatories for the bank accounts and reviews the accounts the monies are held. This helps to ensure transparency and compliance</p> <p>Annual Governance Statement Assertion 1</p>	<p>Minutes have been viewed and can find no evidence of this being completed</p>
3.8	<p>If bank cards in use, are proper procedures in place?</p>	<p>No</p>	<p>Annual Governance Statement Assertion 1</p>	<p>Bank cards are not utilised.</p>

	(Objective B)			
3.9	Are a) physical records secure? b) electronic records backed up?	Yes Yes	Annual Governance Statement Assertion 5	Conversation with Clerk evidenced that the records are backed up to the cloud and kept in secure offices and cupboards

4. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Was a budget properly for the year under review a) prepared? b) adopted? c) minuted? (Objective D)	Yes Yes Yes	Recommend that the budget is published on the council website for transparency purposes. Annual Governance Statement Assertion 1	Evidence of the budget has been previewed. Minuted 24/223 that the ta base remained unchanged for the year.
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	unsure unsure	Annual Governance Statement Assertion 1	There is a figure of £63375.88 held in the bank accounts at the end of the year. There are no clear definitions within the minutes of the general or earmarked reserves.
4.3	Was the precept demand for the year	Yes		Evidence has been viewed within the minutes Minuted January 2025 minuted item 24/223

	under review properly minuted in full council?			January 2025 for the relevant year.
4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations) b) and evidenced in the minutes? (Objective D)	Yes Yes	Annual Governance Statement Assertion 1	This is completed monthly as part of the council financial information Minuted item 25/015 May 2025
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	This is completed monthly as part of the council financial information Minutes-Full-Council checked this is minuted ever full council under finance title on the agenda

5. Payroll

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
5.1	Do all staff have a contract of employment?	Yes	Annual Governance Statement Assertion 3	Contracts have been viewed
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	Council approves the salaries monthly on the finance statement listing salaries under payments to be made
5.3	Has Council			

	<p>a) registered as an employer with HMRC?</p> <p>b) have PAYE / NIC been properly dealt with (including year-end procedures)?</p> <p>(Objective G)</p>	<p>Yes</p> <p>Yes</p>		<p>Council utilises a contractor to complete the wages and HMRC information</p>
5.4	<p>Are Councillor's allowances and expenses properly authorised & controlled, if any?</p>	<p>N/A</p>	<p>Annual Governance Statement Assertion 1</p>	<p>No councillor expenses are paid.</p>
5.5	<p>Pension provision – eligible employees</p> <p>a) offered pension scheme?</p> <p>b) outcome minuted?</p>	<p>Yes</p> <p>Yes</p>	<p>Annual Governance Statement Assertion 3</p>	<p>All employees are offered the pension scheme</p>
5.6	<p>Is Council</p> <p>a) registered with the Pension Regulator for auto-enrolment pensions?</p> <p>b) Has auto-enrolment registration with Pension Regulator been reviewed (required every 3 years)</p>	<p>Yes</p> <p>Yes</p>	<p>Annual Governance Statement Assertion 3</p>	<p>Council has automatic renewal with the pension regulator. This information has been reviewed and checked</p>

6. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
6.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)	Yes	Annual Governance Statement Assertion 1	Council uses an income and expenditure budgeting process and utilises spreadsheets accounting system.
6.2	Does Council as a whole consider, the year-end accounts in addition to 6.5? (Objective J)	Yes	Annual Governance Statement Assertion 1	Minutes reviewed and information found. Minuted ref 25/043 accounting statements agreed.
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) (Objective K)	N/A	Annual Governance Statement Assertion 1	Council exceeds this budget
6.4	Annual Governance Statement, section 1 of Annual Return,	Yes		Evidence has been viewed on the council website

	approved by whole council (with separate minute number from Section 2 below)?		Annual Governance Statement Assertion 3	
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?	Yes	Annual Governance Statement Assertion 3	Evidence has been viewed on the council website
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	Evidence has been viewed on the council website
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Evidence is posted on the council website Notice of rights is published on the council website
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Evidence has been viewed
6.9	Previous external audit report (for councils with	Yes		Evidence has been viewed and is published on the council website

turnover over £25,000) reviewed by council and action taken where recommended?	Annual Governance Statement Assertion 7
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7. Other matters

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
7.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff & Councillors and for the public?	Yes	Annual Governance Statement Assertion 3	Policies are found on the council website and have been reviewed. Documents Offenham Parish Council
7.2	Is the Council a Managing Trustee?	No	Annual Governance Statement Assertion 9	Council are not Trustees
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	N/A	Annual Governance Statement Assertion 9	
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	Website has been reviewed, and accessibility statement has been found on the homepage of the website. Accessibility Offenham Parish Council
7.5	Did council formally	Yes	Annual Governance Statement Assertion 6	Letter of engagement for the Internal Audit has

	appoint Charlotte Matthews as the Internal Auditor?			been received from council
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	N/A	Annual Governance Statement Assertion 3	Council is not a burial Authority

8. Procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments	Evidence
8.1	Minutes: a) DPIs or other interests recorded? b) published on website in draft form within one month (mandatory for councillors with a turnover of less than £25,000)? (Objective L) c) initialled on each page and final page signed?	Yes Yes Yes	Annual Governance Statement Assertion 3	Evidence viewed on the council website

8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes Yes	Annual Governance Statement Assertion 3	Evidence viewed on the council website. Representatives for the council have been proposed and resolved. These are minuted in the 19th May 2025 agenda and minutes
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	Agendas have been viewed and noticeboards checked.
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	Summons have been viewed and reviewed on the council website and noticeboard

GDPR training for all Councillors' is a necessary item now for assertion 10. This has become a compulsory part of assertion 10 and must be completed by all councillors and the clerk.

All councillors are reminded that all council business to be transacted must be completed using their council specific emails only.

Website has been reviewed for accessibility. The website scores an 8.7 out of 10 and does meet the required standard for accessibility. I have included a screen shot of the webaim report to the email.

The report highlights 0 main errors, 3 contrast errors, 3 alerts and 3 redundant and broken links.

Recommend that the administration team check using webaim quarterly and reports to council it meets the required standards.

The recommendations within this report are missing from previous administrative compliance. The new clerk has made a great effort in getting this council compliant for the annual audit.

WAVE powered by **WebAIM**
web accessibility evaluation tool

Address: <https://www.offenhamparishcouncil.gov.uk/>

Styles: OFF ON

Summary

Details Reference Order Structure Contrast

Errors	0	Contrast Errors	3	Alerts	3
Features	10	Structure	16	ARIA	24

AIM Score: 8.7 out of 10

- 3 Contrast Errors
3 Very low contrast
- 3 Alerts
1 Skipped heading level
2 Redundant link
- 10 Features

The following apply to the entire page:

- *en*

