

COPYTHORNE PARISH COUNCIL MEETING – TUESDAY MAY 13TH 2025

ITEM 11a. To receive and approve the Final Internal Audit Report for Period April 1st 2024 to March 31st 2025

On April 22nd 2025, Tim Light - the Parish Council's internal auditor – undertook the Final Internal Audit for the 2024/25 Financial Year.

I am pleased to report that as you will see from his Audit Report attached that there are no items of concern.

Under the next three agenda Items (11b, 11c & 11d) I will bring forward the AGAR for approval.

In the meantime, I would ask you to receive and approve Tim's report appended below.

David Rigby
Clerk/RFO, Copythorne Parish Council
May 6th 2025



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Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

22 April 2025

The Parish Clerk

Copythorne Parish Council

9 The Cleeves,

Totton,

Southampton,

SO40 8WL

Dear David

**Final Internal Audit Review:
Copythorne 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 Annual Governance and Accountability Return (AGAR).

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

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

It was agreed with the Parish Clerk that the final internal audit review would be carried out remotely on Tuesday 22 April 2025. The Clerk provided back-up information in advance of the visit for the period January 2025 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 Regulations 2015 from the Council's website.

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

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

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

Bank Reconciliations

- the Bank Reconciliation at 31 March 2025 was performed, and no errors were noted.

Income, Expenditure and VAT reimbursement claim

- all income and expenditure items as at 31 March 2025 were confirmed and details are accurate to the records held by Council.

Parish Council Minutes

- Minutes of the Council were checked on the website for approvals and decisions made and approval of payments was checked for March 2025.

Risk Assessment 2024-2025

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

Asset Register

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

End of Year Procedures

- A full check was carried out on the End of Year documentation provided by the Responsible Financial Officer 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 Council have displayed evidence of the posting date for the Exercise of Public Rights in 2024, so we are able to answer "Yes" to Objective M on the Internal Audit Report (AGAR) for 2024-2025.
- The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

Audit Opinion

The various records and procedures now in place for the Parish Council provide an appropriate standard of control.

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

Yours sincerely,
Tim Light FMAAT, Internal Auditor.