

Ginetta Best
Clerk to Mollington Parish Council
Southview
Church Lane
OX17 1AZ

21st April 2025

Elaine Anstee
16 Foxwood
Aston
Oxfordshire
OX18 2DZ

Dear Ginetta,

Internal Audit – 2024-25 For the Attention of the Parish Council

I have carried out an internal audit review, acting independently, proportionally and basing this review on the requirements of the Annual Governance and Accountability Return for 2024-25 and JPAG Governance, Accountability for Smaller Authorities in England 2023 and Transparency Act 2015. I have looked at the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls that should have been in operation during the financial year ended 31 March 2025.

I use the guidance noted above to ensure that all internal audits are conducted with due professional care, integrity, and independence. Conclusions arrived at as part of the audit are based upon objectivity and evidence. The internal audit is not a detailed inspection of all records and transactions of the Council to detect error or fraud. It is the periodic independent review of a Council's internal controls designed to support the development of effective and efficient procedures under the Council's control. The management of the Council's internal controls is the responsibility of the staff and Councillors and internal audit. (Reference: Governance and Accountability for Smaller Councils - A Practitioners' Guide 2021 – Section 4).

This audit has been carried out using the council's website and the summary document attached which was completed by the Clerk prior to the audit. The use of the website for the internal audit is to enable the internal auditor to have the Transparency Guidance integral to the process. The form and 3 months of financial transactions were checked.

Internal Control Objectives 24-25

I have had to mark the internal control objectives (ICO) L, M and N as 'No' for the following reason:

ICO L - The bank reconciliation for the 2023-24 audit is not on the website

ICO M – The notice of elector's rights is minuted, which is correct but only states the end date. The public rights are published on the website with electors' rights as 12th June to 31st July. The correct number of working days is 30 and this period is actually 35 days. It is also best practice, auditors are