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18 May 2025

The Parish Clerk

Kings Somborne Parish Council

Dear Jordan

Final Internal Audit Review:
Kings Somborne 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:

- 'Accountability and Governance for Smaller Authorities – 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 review would be carried out on Friday 16 May 2025. The Parish Clerk also provided back-up information from the RBS Alpha software in advance of the review for the period January 2025 to March 2025 and End of Year details 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 Regulation 2015 from the Council's website.

As we have carried out an Interim Internal Audit Review during 2024-2025, we are also using the information already recorded from this review 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 review. This is acceptable practice for the External Auditor.

New requirements to be introduced into the Practitioners Guide 2025 and applied from April 2025 require all Council to introduce an IT Policy. ***(Audit Note: We have discussed this with the Parish Clerk and would recommend that this is introduced in line with the new requirements shown in the Practitioners Guide 2025 paragraph 5.122 during 2025-2026).***

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

Bank Reconciliations
• the Bank Reconciliation at 31 March 2025 was re-performed and no errors were noted**.**

Income, Expenditure and VAT reimbursements
• all income and expenditure items as at 31 March 205 were confirmed and details are accurate to the records held by Council.

Risk Assessment 2023/2024

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

Parish Council Minutes
•Minutes of the Council were checked for approvals and decisions made and approval of payments was checked between March 2025.

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

End of Year Procedures 2024-2025

A full check was carried out on the End of Year documentation provided by the Clerk 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 2024-2025 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations 2024.

This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins.
(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulations 2015).

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 adequate standard of control.

This letter report should be circulated to 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.

Finally
As this is my last internal audit review for the Parish Council before handing over to a new Internal Auditor for 2025-2026, I should like to take the opportunity to thank you for your help and support in the time that I have provided the Internal Audit Service to the Parish Council.

I wish the Parish Council well for the future.

Yours sincerely,
Tim Light FMAAT, AATQB
Internal Auditor.