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3 May 2025

Lewknor Parish Council
c/o 1 Manor Close
Weston Road
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Dear Sirs

Internal Audit for the year to 31 March 2025

The internal audit was conducted between 26 April and 3 May 2025 and followed the Scope of Work (Internal Check List) for the internal audit and the requirements of the Annual Internal Audit Report 2024-25 (Page 3) of the Annual Governance and Accountability Return 2024-25 Form 3.

The audit was finalised after conversations via email and telephone with the Clerk / Responsible Financial Officer on 3 May 2025 and did not require any adjustments to the information provided.

It should be noted that it would be incorrect to view the internal audit as a detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of the Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of staff and Councillors.

A few points / comments are set out below:

- Standing Orders – It is good practice to review Standing Orders annually. The review can be set against new Model Standing Orders published by the National Association of Local Councils (NALC) in March this year which reflect changes to procurement legislation. The language has also changed to be in gender neutral terms.
- Petty Cash – Following comments in the Internal Audit 2023-24, the Parish Council discussed and agreed to continue with a Petty Cash Account. I would respectfully ask the Council to review the purchases made via Petty Cash for 2024-25 and discuss with the Clerk (appointed since the previous audit) whether the introduction of a Debit Card could provide a more efficient method of purchasing together with a clear audit trail.
- The Reserves Policy is not published on the Council's website. It is good practice to review the Reserves Policy annually and publish it on the website.

- Training – The Clerk has been in post approximately 4/5 months, despite being new to the role a good understanding of the accounts and processes was apparent. The Clerk and Council may wish to consider the benefits of undertaking training such as CiLCA (Certificate of Local Council Administration).
- Accounting Software – I am aware the Council are exploring different accounting software packages and would encourage the introduction of such to take place as soon as it is practically possible to do so.

Finally, the audit concluded that:

- The control objectives and processes have been achieved throughout the financial year ensuring the affairs of the Council and the actions of its elected members and staff are within their remit and comply with the various regulations.
- The financial records to year ended 31 March 2025 are a fair reflection of the financial transactions that have taken place.

Yours faithfully

Andrea

Andrea Oughton MSLCC
Internal Auditor