

# WESTON ON THE GREEN PARISH COUNCIL



## Review of Effectiveness of Internal Audit 2025/26 Parish Council Meeting: 7<sup>th</sup> January 2026

### Introduction

In association with the monitoring and approval of the system of internal control, Weston on the Green Parish Council reviews the effectiveness of the internal audit and auditor each financial year.

Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.

Last year the Council appointed Laura White – Albry Audits to undertake a complete review of FY 2024/25, in order to complete the Internal Audit Report as part of the Annual Governance and Accountability Return 2024/25.

It was resolved at the 3<sup>rd</sup> December 2025 Parish Council meeting to appoint Laura White – Albry Audits to undertake the internal audit review for FY 2025/26.

The External Auditor for Weston on the Green Parish Council is Moore.

Expected Standard	Evidence of Achievement	Has This Standard Been Achieved / Actions
1. Scope of internal audit	<p>The scope of audit work includes reference to the risk management processes and internal controls.</p> <p>Terms of reference are set out in the letter of appointment of the internal auditor.</p> <p>L White undertook a review of FY 2024/25 in May 2025 and the report was reviewed at 4<sup>th</sup> June 2025 PC meeting.</p> <p>An updated review of the report is to be presented at 7<sup>th</sup> January 2026 PC meeting.</p> <p>The Council appointed L White - Albry Audits as internal auditor at 3<sup>rd</sup> December 2025 PC meeting (Minute Ref: 25.430.14).</p>	<p>Yes</p> <p>2026/27 Action: review and approve an internal auditor for FY 2026/27 in 2026.</p> <p>Ongoing monitoring of internal auditor reports and processes of Council.</p>
2. Independence	<p>The Internal Auditor is independent from the clerk or councillors and has direct access to the RFO (clerk).</p> <p>Reports are signed personally by the auditor, addressed to Weston on the Green Parish Council, and are sent to both to the clerk and chair.</p> <p>The auditor does not have any other role in relation to Weston on the Green Parish Council.</p>	<p>Yes</p>
3. Competence	<p>The 2024/25 report received and comments from the internal audit inspection were circulated to the Councillors for review. The internal audit report 2024/25 was discussed by the full council at 4<sup>th</sup> June 2025 Parish Council meeting (Min ref: 25.424.14) with a follow up review on required actions being presented to 7<sup>th</sup> January 2026 Parish Council meeting.</p> <p>No evidence that internal work has not been carried out ethically, with integrity and objectivity.</p> <p>The cash book and bank statements are available for inspection and checking, if requested by arrangement with the clerk at any time.</p>	<p>Yes</p>

	<p>Internal auditor familiar with governance processes and accounting regulations for parish councils.</p> <p>Parish Council specific qualifications and training provided in 2024/25 engagement letter:</p> <ul style="list-style-type: none"> <li>• Introduction to Local Council Administration (ILCA) • Certificate in Local Council Administration (CiLCA)</li> <li>• 1 Day Introduction to Internal Audit Training (Not Certificated).</li> </ul>	
4. Relationships	<p>Clerk/RFO and councillors are consulted on the internal audit plan and on the scope of each audit.</p> <p>Responsibilities for officers and internal audit are defined in relation to internal control and risk management.</p> <p>The responsibilities of council members are understood, and training is offered and carried out as necessary.</p> <p>The Council are members of OALC and SLCC who are available to provide advice and guidance when required.</p>	Yes
5. Audit planning and reporting	<p>A rolling programme of policy, procedural and risk assessment reviews are undertaken by the Council to ensure that the policies and procedures adopted are compliant and current.</p> <p>Quarterly financial reports and strong internal control procedures embed this approach within the Parish Council.</p> <p>The Internal Auditor undertook an annual review of the Council in May 2025 and the Annual Return was signed on 20<sup>th</sup> May 2025 by the Internal Auditor.</p> <p>The appointment of the Internal Auditor for FY 2025/26 was approved at 3<sup>rd</sup> December 2025 Parish Council meeting.</p>	Yes -

6. Internal audit work	<p>The Council approved an Internal Controls policy on 10<sup>th</sup> January 2023, which outlines banking procedures and responsibilities. This policy is to be reviewed at 7<sup>th</sup> January 2026 Parish Council meeting.</p> <p>Quarterly financial statements and bank reconciliations are produced by the RFO for inspection at Parish Council meetings. An overview of the invoices and regular payments paid, income received and bank account balances are provided monthly to each Parish Council meeting.</p> <p>Invoices are available for inspection upon request.</p> <p>An independent reviewer of the accounts is appointed each year.</p> <p>Accounts are held on the computer and are backed up regularly.</p> <p>An analysis of receipts and payments by budget line ahead of setting the precept (approved annually in January) is produced annually in December.</p>	Yes
7. Understanding the organisation, needs and objectives	<p>The annual review demonstrates how audit work will provide assurance in relation to the body's annual governance statement. The review adds value and assists the Council in achieving its objectives. The reports, including recommendations, are circulated annually to the Council once received. Recommendations are discussed by the Council and actions are followed up where required.</p>	Yes
8. Being seen as a catalyst for change	<p>Supportive role of audit for developments such as corporate governance review, risk management and ethics.</p>	Yes

9. Be forward looking	When identifying risks and updating reviews, changes advised by national bodies are incorporated. Clerk regularly receives updates from advisory services regarding changes to procedural templates or regulations.	Yes
10. Be challenging	In drawing attention to risks and to new possibilities, the Parish Council responds in ways that are appropriate and proportional to the size and budget of a small Parish Council.	Yes
11. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. The internal auditor understands the body and the legal and corporate framework in which it operates. Access to all the latest guidelines is available via the appropriate websites and subscriptions.	Yes

**Reviewed and To Be Approved by Weston on the Green Parish Council: 7<sup>th</sup> January 2026 (Minute Reference: xxxx)**

**Review Date: FY 2026/27**