To: The Members of Old Woughton Parish Council
2024/25 Annual Internal Audit

I carried out the Old Woughton PC Internal Audit via Microsoft Teams on Friday 2nd May with Katherine Harmsworth, RFO and Charlotte Hall, Chair. Charlotte was in attendance to answer any questions that Katherine might have been unable to having only recently joined the Council.

Prior to our Teams meeting, I spent time examining the publicly available information displayed on the council's website including a full review of the 24/25 agendas and minutes and the statutory and good practice policies that have been adopted. Whilst the council has a good array of policies, many of which I can see from the minutes have been reviewed within the last year, I did notice that the review dates needed some attention. Both Katherine and Charlotte confirmed they were very much aware of this and that it was on the Council's radar.

It was good to read the Council appears to favour working groups over committees, which for the majority of the time is more than adequate and saves all number of hours issuing agendas and minutes when all decisions ultimately need to be resolved by full Council in any event. It was also good to read the Council has a PO Box to protect the Clerk's private address.

During my review of the minutes, I noted the very well minuted AGAR section but did notice the Annual Parish Council Meeting is referred to on the agenda and in the minutes as an "AGM". This terminology should be avoided as there is no such thing in the world of Parish Councils.

I saw evidence that the S/O's, Financial Regs and Risk Management Assessment were reviewed during the financial year and for transparency, the Budget is displayed on your website.

In advance of the meeting, Katherine provided me with the Section 2 Accounting Statements, the 24/25 cashbook and bank statements. She and Charlotte also provided appropriate answers during the meeting to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR).

Based on the information reviewed, I was satisfied to see appropriate accounting records have been kept throughout the year and VAT properly accounted for in line with the JPAG proper practices. It was also pleasing to see proactive movement of funds in order to benefit from any bank interest.

I suggested a few small "good practice" administrative points such as (i) at the Annual Parish Council meeting when the Chair is elected, to include the words "there being no further nominations", (assuming that is the case), Cllr Hall (or whoever) was elected Chair; (ii) whilst the precept was approved at the January meeting, it is good practice to see the actual figure minuted; and (iii) it can be worthwhile minuting the number of members of public in attendance. I put this after Cllrs names, that "there were …. members of public in attendance".

I saw evidence that the council has adequate insurance cover in place with Gallagher, and ICO membership was confirmed during the meeting.

To conclude, having tested all aspects of the council's internal controls that I am required to consider, based on the information made available to me, I am satisfied that internal control objectives were achieved throughout the financial year to a standard adequate to meet the council's needs and accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Joanna Simonds, PiALC, CiLCA, PSLCC
Internal Auditor to the Council
2nd May 2025

This Internal audit was carried out in association with best practices from NALC and the 2024 JPAG guide on Proper Practices.

The figures submitted in the Accounting Statements 2024/25 are:

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	30,505	26,138
2. Precept or Rates and Levies	14,231	28,453
3. Total other receipts	2,029	13,498
4. Staff costs	7,999	2,370
5. Loan interest/capital repayments	0	0
6. All other payments	12,628	19,504
7. Balances carried forward	26,138	46,215
8. Total value of cash and short-term investments	26,138	46,215
9. Total fixed assets plus long-term investments and assets	14,482	15,885
10. Total borrowings	0	0