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Mrs D Tremlett  
Parish Clerk to Locking Parish Council  
Village Hall,  
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BS24 8AR

6 June 2025

Dear Dawn

## **LOCKING PARISH COUNCIL**

### **Internal audit report - Year ended 31 March 2025**

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.

I am bound by the ethical guidelines of the Institute of Chartered Accountants of England and Wales. I confirm that I am independent of the Council.

The internal audit work I have carried out has been planned to enable me to give my opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2024-25 Annual Governance and Accounts Return.

I have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2024
- The Accounts and Audit (England) Regulations 2015 (as amended).

I was appointed as internal auditor to the Parish Council for 2023-24 on 7 September 2023 for four years to 31 March 2027.

My interim internal audit reviews for 2024-25 were carried out between December 2024 and March 2025. My final internal audit visit was carried out on 6 June 2025.

## **Background**

Locking Parish Council had income and expenditure of between £100,000 and £200,000 in 2023-24 and is subject to review by the external auditor, BDO LLP. The external auditor's report for 2023-24 noted as an other matter that it is best practice for the Council to consider the independence of the internal auditor on an annual basis.

The Council is not a sole managing trustee.

The Council is not required to comply with either Transparency Code as its income and expenditure falls between the thresholds for which either of the Transparency Codes apply.

The Council's accounting records are maintained on Scribe.

## **Internal audit checks**

I have undertaken a series of audit tests on the Council's financial records, vouchers, documents, minutes, policies, procedures and insurance documentation to ascertain the efficiency and effectiveness of the Parish Council's internal control framework. This internal audit report is based on the audit testing carried out at the visit.

During these visits and reviews I checked the following:

- Minutes of Council Meetings
- Policies and procedures
- Bank and cash
- Investments
- Income
- Expenditure
- VAT claims
- Payroll
- Risk assessment
- Good practice – continued
- Insurance
- Asset register
- Budgets and reserves
- Public Rights
- Action taken on the recommendations in prior report
- Year end checks

## **Findings**

Details of good practice noted, my recommendations and other matters to be brought to the Council's attention are set out below.

### **Good practice**

- The Council maintains its books and records on Scribe software
- All records were up to date and easy to follow
- The Council's Standing Orders and Financial Regulations are reviewed regularly and are tailored appropriately for the Council

### **Good practice - continued**

- The Council has appropriate policies in place
- The Clerk is aware of the requirements of GDPR and the Council is registered with the ICO
- Councillors attend training by the local branch of the National Association of Local Councils
- Councillors undertake regular spot checks throughout the year
- Bank reconciliations are prepared accurately and regularly
- Bank reconciliations are carried out promptly each month, and are checked by a councillor
- Details of all payments authorised at meetings are recorded in the minutes
- All payment vouchers tested were evidenced as approved
- There are strong internal controls over cash receipts
- All allotment holders have signed tenancy agreements
- HMRC Toolkit is used for the payroll
- All eligible employees have either been auto-enrolled in a pension scheme or have opted out in writing
- All employees have contracts of employment
- The budgeting process is detailed and thorough and monitored throughout the year
- VAT claims are made regularly
- The risk assessment has been adopted during the year
- The asset register is complete and accurate and has been properly maintained
- Adequate insurance is in place
- Action has been taken, or is underway on all of the recommendations in the last internal audit report

### **Recommendations**

- There are no recommendations

### **Other matters to be brought to the Council's attention**

- The Annual Internal Audit Report was completed with positive responses to all relevant objectives.
- During my testing it was noted that an incorrect amount of VAT was claimed on an invoice from Chew Valley Trees. The clerk has confirmed that this will be corrected on the next VAT claim.
- The way the payments currently are reported to committee and full council meetings makes it difficult to check that all payments have been noted at a public meeting.

### **Conclusion**

Based on the tests I have carried out at this internal audit visit, in my view, the internal control procedures in operation are adequate to meet the needs of Locking Parish Council.

**Next Steps**

This report should be noted and taken to the next meeting of the Parish Council. The Council should decide what action will be taken on the recommendations I have made.

Kind regards

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Bridget Bowen', written in a cursive style.

Bridget Bowen FCA

Internal auditor