

**The Bourtons Parish Council
Internal Audit
Final Report 2025/2026**

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate accounts have been kept properly throughout the year and are well maintained, with audit trails.	No further recommendations.
B	Council's Financial Regulations have been met with regard to expenditure	The Financial Regulations have been reviewed during 2025/2026. The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Expenditure was supported by invoices, and expenditure was approved and VAT appropriately accounted for.	No further recommendations.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have not been reviewed in 2025/2026	Standing Orders should be reviewed by the Council annually.
C	Review of Internal Controls	The Council does have adequate provision and has an Internal Controls Policy.	Council could consider giving the Clerk/RFO a debit card with a set limit for small purchases.
C	Review of Risk Assessment and Insurance	During 2025/2026, the Council did not assess the significant risks to achieving its objectives using their Risk Assessment.	The Risk Assessment has not been reviewed during 2025/2026, it should be reviewed annually. The version on the web site is dated January 2024.

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D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2025/2026, did not result from a budgetary process and was approved by the Council during 2024/2025.	The minutes should clearly state the total budget figure for 2025/2026, as well as the anticipated receipts and payments. The minutes of 9 January 2025, do not state the budget figure for 2025/2026. Therefore it is unclear whether the Council followed an adequate budgetary process to establish its precept figure. It is also unclear whether the Council approved the precept amount and the date this was approved.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was not monitored and minuted regularly.	Progress against the budget should be monitored and minuted at least quarterly, or preferably monthly.
D	Reserves were appropriate	The Council does have a Reserves Policy.	No further recommendations.
D	Grants (under Section 137)	The Council makes donations in the form of grants but does not have a policy.	A grant funding policy be adopted by the Council.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
E	Allotments	Rent has been reviewed this financial year.	No further recommendations.
E	Burials	Burial fees have been reviewed this financial year.	The Council becomes a member of the Institute of Cemetery and Crematorium Management (ICCM) as a useful source of guidance and advice on cemetery management.

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F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	No further recommendations.
G	Staffing Matters	Staff do have an annual appraisal.	No further recommendations.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been updated for 2025/2026 and considered by the Council.	The updated Asset Register be published on the Council's web site. There are currently two versions on the web site dated 31 March 2025 and March 2022. Council could consider including photographs of assets in the Register. Assets should be inspected regularly and outcomes reported to the Council.
H	Asset Controls - all additions and removals correctly recorded	Items have been added but not removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	Deeds and titles have not been established; they are not shown on the Register.	Deeds and titles for land and buildings be included in the Asset Register.
H	Investment Registers	The Parish Council does not require an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.

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J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does not meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is available.	No further recommendations.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 1 July 2025 to 11 August 2025.	No further recommendations.
N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2024/2025 AGAR.	No further recommendations.
O	Digital and Data Compliance	The Council has not complied with the laws, regulations and proper practices relating to digital and data compliance.	See recommendations below.
P	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does operate as a trustee.	No further recommendations.

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Transparency Compliance for 2024/2025

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2024/2025 has been considered and actioned?	Good Practice	The Internal Auditor's report for 2024/2025 has been reviewed.	Publish Internal Auditor's report on web site.
Statements of Accounts (accounts for year ending 31 March 2025) agreed and reconciled to the Annual Return (Section 2 Accounting Statements)	Section 2 of the Annual Return is complete and accurate and reconciles to the Statement of Accounts.	Statement of Accounts (Accounts for year ending 31 March 2025) not published on web site, unable to reconcile.	Publish the Statements of Accounts (Accounts for year ending 31 March 2025) on Parish Council's web site.
Compliance with the Transparency Code	In 2024/2025, the Parish did fall into the criteria for Councils below the £25k threshold.		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes.	No further recommendations.
Compliance with the Transparency Code	2) Accounting Statements (Section 2) published on the web site	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement (Section 1) published on the web site	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	6) Annual Internal Auditor's Report (AGAR) Published	Available on the web site.	No further recommendations.

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Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Not included in the Assets Register	Include deeds and titles in Asset Register and publish up to date Register on Council's web site.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	12) Notice of the Conclusion of the Audit for 2024/2025	N/A	N/A
Compliance with the Transparency Code	13) Certificate of Exemption	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	14) External Auditor's Report	N/A	N/A

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Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Register of Members' Interests	Publish on Council web site	Register not published on Council's web site.	Register of Members' Interests be published on the Council's web site, or a link from the Parish Council's web site to the District Council's web site, where the register is published.
General and Sexual Harassment Policy	Adoption of the NALC Policy	Policy has not been adopted	The Council to consider adopting the policy to provide protection to staff as well as the Council. A template can be obtained from OALC.
Civility and Respect Pledge	Adoption of the Civility and Respect Pledge	Pledge has not been adopted	The Parish Council is encouraged to support the Civility and Respect Pledge. More information can be obtained from the NALC web site. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
Training	Councillors and staff to attend regular training.	Councillors have not undertaken any training.	The Clerk/Assistant Clerk have attended training and should be supported in any training which they require. Councillors should also attend regular training.

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Process	Criteria	Findings	Recommendations and actions
County Association	Membership of the County Association	The Council is not a member of the Oxfordshire Association of Local Councils (OALC).	I would recommend that the Councils become a member of the OALC as it offers help and guidance to the Council and training courses for Councillors and Clerk.
Equipment for the Clerk/RFO	Provision of a Parish Council a mobile phone.	Clerk not provided with a Parish Council mobile phone.	Consideration be given to providing the Clerk a mobile phone and also using an icloud account for backing up Parish Council information.
Local Council Administration (yellow book), author Chales Arnold Baker	Purchase of the latest version	Clerk does not have a copy of the book.	Council to purchase 13 th edition of Local Council Administration for use by the Clerk. https://www.slcc.co.uk/product/1098/
Excluding public and press from Parish Council meetings	Exclusion of the public and press	Public and press are not excluded from Parish Council meetings when considering staffing matters or contracts (see minutes of meeting on 11 September 2025 as an example when the pay award was approved)	When confidential matters such as staffing matters (salary, contracts, appraisals) and quotes/contracts are considered, the Council should consider passing a resolution to exclude the public and press. Example agenda wording: Exclusion of the Public and Press To consider passing a resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960, that the public and press be excluded from the meeting for items numbered 15 & 16 on the grounds that it could involve the likely

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Process	Criteria	Findings	Recommendations and actions
			<p>disclosure of private and confidential information.</p> <p>Example minutes wording:</p> <p>Exclusion of the Public and Press</p> <p>Resolved that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the public and press be excluded from the meeting for the minutes numbered 109/24 & 110/24 on the grounds that it could involve the likely disclosure of private and confidential information which was not in the public domain.</p> <p>The resolution should be proposed, seconded and receive a majority vote, before the public and press are asked to leave.</p> <p>The resolution should be passed even if the P&P are not present as they could arrive at the meeting during that item.</p>

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Digital and Data Compliance

<p>Email Management (Assertion 10)</p>	<p>Every authority must have a generic email account hosted on an authority-owned domain</p>	<p>Council has an authority-owned domain. The Clerk and Councillors have Parish Council email accounts hosted on an authority owned domain.</p> <p>However, they are not .gov.uk domains.</p>	<p>No further recommendations.</p>
<p>Website Accessibility Compliance (Assertion 10)</p>	<p>All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).</p>	<p>The website does not conform to the Accessibility Guidelines.</p>	<p>The Council's web site should conform to the new Accessibility Guidelines and publish an Accessibility Statement.</p>
<p>IT Policy (Assertion 10)</p>	<p>All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone – clerks, members and other staff – should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and</p>	<p>The Parish Council does not have an IT Policy.</p>	<p>It is noted that the IT Policy will be agreed at the Council meeting in May 2026.</p>

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	personal equipment.		
Freedom of Information and Data Protection (Assertion 10)	Appropriate policies are not in place	The Council has adopted and published on its web site a Document Retention & Disposal Policy and a Privacy Notice.	<p>The Council must adopt a Data Protection Policy, Freedom of Information Policy & Freedom of Information Publication Scheme.</p> <p>Council to also consider additional polices including Privacy Notice for Staff and Councillors, Subject Access Request (SAR) Procedure, Data Breach Policy and Data Roadmap (template available on NALC web site).</p> <p>If the Council received a SAR or there was a data breach, it would be helpful to the Council to have a policy and a process in place to address the issues.</p> <p>A Data Roadmap would give the Parish Council a structured plan for how it collects, manages and uses data.</p> <p>Policies be published on the Council's web site.</p>

Theresa Goss
Internal Auditor
22 April 2026

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