

Forest Hill with Shotover Parish Council
Internal Audit 2024/2025
Final Report

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of account 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	<p>The Financial Regulations have been reviewed during 2024/2025.</p> <p>The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p>	No further recommendations, except that the version on the web site states that the Financial Regulations were last reviewed in May 2022, not May 2024.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have been reviewed during 2024/2025.	No further recommendations, except that the version on the web site states that the Standing Orders were last reviewed in May 2022, not May 2024.
C	Review of Internal Controls	The Council does have adequate provision and does have an Internal Controls Policy.	<p>The Council to adopt an electronic banking procedure.</p> <p>The Council to consider increasing the number of bank signatories to remove the risk of Councillors not being available to approve payments and consider providing the Clerk with a debit card with a set limit for small purchases.</p>

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			The version on the web site states that the Internal Controls Policy was last reviewed in May 2022 not May 2024.
C	Review of Risk Assessment	During 2024/2025, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations, except that the version on the web site states that the Risk Assessment was last reviewed in May 2022.
D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2024/2025, resulted from a budgetary process and was approved by the Council during 2023/2024.	When the budget amount for 2024/2025 was approved on 7 December 2023, the minutes do not state the budget figure or the anticipated receipts and payments. These figures should be minuted separately from each other. Once the budget has been agreed, the precept amount is then agreed and recorded in the minutes and is minuted separately from the budget.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does not have a Reserves Policy.	The Council should adopt a Reserves Policy and include a reserve for elections and a publish list on Council's web site.
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	No further recommendations.

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		accounted for.	
E	Allotments	Rent was reviewed during 2024/2025 and there is a Register of Tenants.	No further recommendations.
E	Burials	There is a Register of Burials, but fees have not been reviewed during 2024/2025.	Burial fees be reviewed annually. Membership of the ICCM could be useful to the Clerk for advice and guidance.
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.	The Clerk should be paid the £26 per month Home Working Allowance. Clerk should have an annual appraisal and be offered a pension.
H	Asset Controls - all material assets correctly recorded	The Asset Register has not been reviewed during the financial year nor published on the Council's web site.	Asset Register to be reviewed and published on the Council's web site. 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 and removed during this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles	Deeds and titles have not been established; they are not shown on	Deeds and titles be established for all land and buildings and the title numbers be included in the Asset Register.

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	established and shown on register?	the 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.
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 to 9 August 2025.	No further recommendations.
N	AGAR publication Requirements	The Parish Council has complied with the publication requirements for the 2023/2024 AGAR.	No further recommendations.
	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

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Transparency Compliance for 2023/2024

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2023/2024 has been considered and actioned?	Good Practice	The Internal Audit for 2023/2024 has been reviewed.	No further recommendations.
Accounting Statements agreed and reconciled to the 2023/2024 Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	Reconcile.	The Council did not consider and approve the accounts for year ending 31 March 2024. Once approved, these should be signed by the Chairman.
Compliance with the Transparency Code	Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.		
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) Annual Return published on the website	Available on the website.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	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 recorded	Available on the website.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on the website.	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 website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Unavailable on the website.	Include Deeds and Titles in Asset Register and publish Register on Council's web site.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the website.	No further recommendations.

Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Training	Regular training for Councillors and the Clerk	The Clerk has attended training, but Councillors have not.	Councillors should attend regular training offered by 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
GDPR/FOI/Data Protection	Appropriate policies in place	Polices are not in place	Council considers adopting all relevant policies including FOI, Subject Access Request, Data Breach and Data Protection. Check the ICO web site for templates and advice. https://ico.org.uk/

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Process	Criteria	Findings	Recommendations and actions
Councillor Email Accounts	Parish Council using .gov.uk email accounts	Clerk and Councillors have Council emails accounts but they are not .gov.uk	In accordance with GDPR, all Councillors should be provided with a Parish Council email address and these are preferably with the Council's domain name plus '.gov.uk'
Excluding public and press from Parish Council meetings	Clear explanation of why the public and press are excluded from a Parish Council meeting	The public and press are not excluded when staffing matters are discussed, such as contractual issues and the Clerk's salary and appraisal. These matters should not be discussed by the Council in the public part of the Parish Council meeting.	<p>Example agenda wording:</p> <p>Exclusion of the Public and Press</p> <p>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 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 107/24, 108/24, 109/24 & 110/24 on the grounds that it could involve the likely disclosure of private and confidential information which</p>

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Process	Criteria	Findings	Recommendations and actions
			<p>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>
Code of Conduct	Council to adopt the Code of Conduct	Code of Conduct has not been reviewed by the Council during 2024/2025.	The Council to review and adopt the Code of Conduct during every financial year.
Provision of equipment for Clerk	Mobile phone for Clerk	Clerk is not provided with a Council mobile phone.	The Council to consider providing the Clerk with a mobile phone.

Theresa Goss
Internal Auditor
24 April 2025

