

**Bix and Assendon Parish Council
Internal Audit 2025/2026
Interim 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.	The Council could consider using an accounts package such as Scribe, which would greatly assist the Clerk with her role eg. easily producing bank reconciliations, budget monitoring reports and end of year accounts.
B	Council's Financial Regulations have been met with regard to expenditure	<p>The Financial Regulations have been reviewed during 2025/2026.</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>	The Financial Regulations be published on the Council's web site.
B	Council's Standing Orders have been reviewed and updated (if necessary)	Standing Orders have been reviewed in 2025/2026.	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision.	<p>The Council should adopt an Internal Controls Policy and an Internal Controls Checklist.</p> <p>A Councillor should be appointed to monitor the internal financial controls and if possible, this Councillor is not a bank signatory.</p> <p>Council to consider the number of bank signatories to ensure there are</p>

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			<p>an adequate amount of signatories on the account. This removes some of the risk of Councillors not being available to approve payments.</p> <p>Council could consider giving the Clerk a debit card with a set limit for small purchases.</p>
C	Review of Risk Assessment and Insurance	During 2024/2025, the Council did not assess the significant risks to achieving its objectives using their Risk Assessment.	<p>Insurance policy be reviewed regularly by the Council to ensure adequate cover is in place.</p> <p>The Council must complete a risk assessment on an annual basis and publish the assessment on the Council's web site.</p>
D	Budgetary Controls (Precept requirement)	The annual precept requirement for 2025/2026, did not result from a budgetary process but was approved by the Council during 2024/2025.	<p>A budget figure for 2025/2026 was not approved by the Parish Council.</p> <p>In the minutes of the meeting held on 6 January 2025, there are references to the precept amount, but not a budget amount.</p> <p>The minutes should state the total budget figure and the anticipated receipts and payments.</p> <p>The budget figure should be minuted before the precept amount is approved. The precept should be minuted separately from the budget.</p>
D	Budgetary Controls (Budget monitoring)	Progress against the budget was not monitored and minuted regularly.	The budget should be monitored by the Council on a monthly, or at least quarterly basis.
D	Reserves were appropriate	The Council does not have a Reserves Policy.	The Council should have a Reserves Policy which includes a reserve for elections. The list of reserves be published on the Council's web site.

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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	Tenancies are not in place and rent has not been reviewed. It is unclear whether tenants have paid any rent.	Tenancies and rent should be reviewed annually by the Council. The Council should have a register of tenants.
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.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been updated for 2025/2026 published and published onto the web site.	The 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 not been added or removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	The Council does not own any land or buildings.	No further recommendations.

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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 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: 19 June 2025 to 30 July 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	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 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 Audit for 2024/2025 has been reviewed.	Actions be undertaken on all of the recommendations. Publish the 2024/2025 IA report on the Council's web site.
Accounting Statements agreed and reconciled to the 2024/2025 Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	Both reconcile.	No further recommendations. End of year accounts to be signed off by the Chairman after year end.
Compliance with the Transparency Code	The Parish does 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) Annual Return published on the website	Available on web site.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances & Bank Reconciliation	Available on 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 recorded	Available on web site.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Available on 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 website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	The Council does not own any land and buildings.	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agendas	Available on the website.	No further recommendations.
Compliance with the Transparency Code	10) Certificate of Exemption	Available on the website.	No further recommendations.
Compliance with the Transparency Code	11) Notice of Exercise of Public Rights	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	12) Bank Reconciliation as at 31 March 2025	Available on the web site.	No further recommendations.
Compliance with the Transparency Code	13) Notice of the Conclusion of the Audit for 2024/2025	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.
Effectiveness of IA	Review the effectiveness of the Internal Audit	A review has not been undertaken	Following the completion of the Internal Audit 2024/2025, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015.
GDPR/FOI/Data Protection	Appropriate policies in place	Polices are not all in place	Council considers adopting all relevant policies including FOI, Subject Access Request, Document Retention, Data Breach and Data Protection. Check the ICO web site for templates and advice. https://ico.org.uk/
Equipment for the Clerk	Provision of a Parish Council laptop	Clerk is not provided with a Parish Council laptop.	Council to purchase a laptop for the Clerk. Clerk should not be using personal laptop for Parish Council business. An iCloud account could be considered for backing up the information on the laptop.

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Process	Criteria	Findings	Recommendations and actions
Staff appraisal	Annual appraisal for the Clerk	The Clerk does not have an annual appraisal.	Clerk should have an annual appraisal, preferably via a Staffing Committee.

Theresa Goss
Internal Auditor
23 January 2026

