Blackbird Leys Parish Council
Internal Audit 2025/2026
Final Report

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.	The Council and Clerk would benefit from using an accounts package such as Scribe for the Council's receipts and payments, as well as budget monitoring/setting, producing financial reports and bank reconciliations.
B	Council's Financial Regulations have been met with regard to expenditure	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. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	The date of the approval of Financial Regulations published on website be updated.
B	Review of Standing Orders	Standing Order have been reviewed during 2025/2026.	No further recommendations.
B	Review of Internal Controls	The Council does have adequate provision.	Council to adopt an Internal Controls Policy. An Internal Controls Checklist would also be useful for the Councillor responsible for monitoring Financial Internal Controls. Grant Awarding Policy published on the Council's website does not open. The Council to consider adopting a policy for use of its debit card.

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C	Review of Risk Assessment	During 2025/2026, the Council assessed the significant risks to achieving its objectives using their Risk Assessment.	No further recommendations.
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	The Precept figure should be published in the minutes. It is unusual that the Precept for 2025/2026 was approved in May 2025, when the first payment of the precept was received on 15 April 2025. The Precept is usually approved around December/January of the previous financial year in readiness for the new financial year.
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.	Council to adopt a Reserves Policy, with ear-marked reserves for elections.
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.
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.

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H	Asset Controls - all material assets correctly recorded	The Asset Register has been published on the Council's website.	The Council could consider including photographs of assets in the Register.
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 Asset Register.	The Council does not own any land or buildings.	No further recommendations.
H	Investment Policy	The Parish Council has not adopted an Investments Policy.	The Council has balances over £100,000, therefore it should adopt an Investment Policy.
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	If the period for public rights started on 1 July 2025, it should have ended on 11 August 2025.

Annual Return Section	Process	Findings	Recommendations and actions
		the following dates: 1 July 2025 to 8 August 2025.	
N	AGAR publication Requirements	The Parish Council has not complied with the publication requirements for the 2024/2025 AGAR.	The Notice of the Conclusion of the Audit be published on the Council's website.
O	Digital and Data Compliance	The Council has complied with the laws, regulations and proper practices relating to digital and data compliance.	No further recommendations.
P	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

Transparency Compliance 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 has been reviewed the previous year, but the recommendations were not actioned.	The recommendations within the 2024/2025 Internal Audit Report be actioned.
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.	Statements of Accounts (accounts for year ending 31 March 2025) not published on Council's website, unable to reconcile	Statements of Accounts 2024/2025 (accounts for year ending 31 March 2025) be published on the Council's website.

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Process	Criteria	Findings	Recommendations and actions
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	Unavailable on the website.	Publish on Council's website.
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	Unavailable on the website.	Publish on Council's website.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Unavailable on the website.	Publish on Council's website.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	N/A	No further recommendations.
Compliance with the Transparency Code	9) Minutes & Agenda	Available on the website.	No further recommendations.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Unavailable on the website.	Publish on Council's website.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Unavailable on the website.	Publish on Council's website.

Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	12) Notice of the Conclusion of the Audit for 2024/2025	Unavailable on the website.	Publish on Council's website.
Compliance with the Transparency Code	13) Certificate of Exemption	N/A	N/A
Compliance with the Transparency Code	14) External Auditor's Report	Available on the web site.	No further recommendations.

Further Recommendations

Process	Criteria	Findings	Recommendations and actions
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.
Respect and Civility Pledge	Support of the Pledge	Pledge has not been supported by the Council.	The Council adopts the NALC Pledge. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
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 the Clerk as well as the Council. Template policy available to OALC member Councils on the OALC web site.

Digital and Data Compliance

Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Council has an authority-owned domain and Councillors and the Clerk have Council email addresses.	No further recommendations.
Website Accessibility Compliance (Assertion 10)	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).	The website does conform to the Accessibility Guidelines.	No further recommendations.
IT Policy (Assertion 10)	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 personal equipment.	The Parish Council does have an IT Policy.	No further recommendations.
Freedom of Information and Data Protection (Assertion 10)	Appropriate policies in place	The Council has adopted and published on its web site a Privacy Policy, a Data	Council to also consider additional polices including Privacy Notice for Staff and Councillors, Subject Access Request (SAR)

		Protection Policy and Freedom of Information Policy and Publication Scheme. .	Procedure, (template available on NALC web site), a Document Retention & Disposal Policy, Data Breach Policy and Data Roadmap. If the Council received a SAR, it would be helpful to the Council to have a procedure in place to address the issues. Policies be published on the Council's web site.

Theresa Goss
Internal Auditor
12 June 2026

WTG
CONSULTANTS