Bridget.C.Bowen
Chartered Accountant

ICAEW CHARTERED ACCOUNTANTS

Bridget.C.Bowen FCA
86 High Street
Weston
Bath BA1 4DD

Tel: 07465 416597
Email: bridget.c.bowen@outlook.com

Philip Edwards
Clerk to West Harptree Parish Council
4, Valley View
Clutton
Bristol
BS39 5SN

26 April 2026

Dear Philip

WEST HARPTREE PARISH COUNCIL

Internal audit report - Year ended 31 March 2026

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 2025-26 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)' 2025
- The Accounts and Audit (England) Regulations 2015 (as amended).

I was appointed as internal auditor to the Parish Council for 2025-26 on 19 May 2025.

My internal audit review was carried out remotely on 26 April 2026.

Background

The Clerk is CilCA qualified and has been employed by the Council since 1 September 2022.

West Harptree Parish Council has income and expenditure of between 25,000 and £50,000 in 2025-26 is subject to review by the external auditor, BDO LLP.

The Council is required to comply with the Local Government Transparency Code for Smaller Authorities 2014.

The Council's accounting records are maintained on a spreadsheet.

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 this visit I checked the following:

- Minutes of Council Meetings
- Policies and procedures
- Bank and cash
- Income
- Expenditure
- VAT claims
- Payroll
- Risk assessment
- Insurance
- Asset register
- Budgets and reserves
- Transparency
- 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 Clerk is CiLCA qualified
- The Council maintains its books and records on a spreadsheet.
- 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
- The Council has appropriate policies in place
- The Clerk is aware of the requirements of GDPR and the Council is registered with the ICO
- Bank reconciliations are prepared accurately and regularly

Good practice – continued

- 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
- Shape software is used for the payroll
- 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
- The Council complies with the Transparency Code for Smaller Authorities 2014

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.

Conclusion

Based on the tests I have carried out, in my view, the internal control procedures in operation are adequate to meet the needs of West Harptree 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



Bridget Bowen FCA

Internal auditor