

# Keith Robertson Internal Audit Services

## DITCHLING PARISH COUNCIL

### Internal Audit Report October 2025

#### Introduction

In accordance with the Internal Audit Plan, Procedures have been tested. The tests were to the standards and practices defined in the Governance and Accountability for Smaller Authorities published for the 2025-26 year and meet the needs of the Council. I confirm that I do not have any role within the Council and have carried out my duties without bias.

The audit was completed on 22<sup>nd</sup> October 2025 at the Council's office with the Clerk/RFO. The audit focussed on process and procedure with substantive testing to carried out at the year end. No issues were found that require attention within the scope of the audit. The report below highlights the findings of the audit.

#### **Audit Scope & summary of results .**

Internal Audit test area	Tested Y/N	Result
A: Appropriate Accounting Records.	No	Test at year end
B: Financial Regulations, documentation, and approvals	Yes	Procedure and controls meet the standards. Some further substantive tests to be checked at year end.
C: Risk	Yes	Reviewed and meets the standards
D: Budgeting & Precept	No	Review at year end.
E: Receipts	No	Review at year end.
F: Petty Cash	No	Not applicable.
G: Employee Costs	Yes	Reviewed process and meets the standards. Some further substantive tests at year end.
H: Assets	No	Review at year end.
I: Bank Reconciliations	Yes	Reviewed process and meets the standards. Some further substantive tests at year end.
J: Accounting Statements	No	Review at year end.
K: Limited Assurance Review Exemption	Yes	Not applicable.
L: Transparency data publication and website/email	Yes	TP data not required. IT policy & Website compliance in progress and to be tested at year end. Email .Gov in place.
M: Exercise of Public Rights	Yes	Meets the standards
N: AGAR Publication requirements	Yes	Meets the standards
O: Trustees	Yes	No applicable.

## **Interim Internal Audit Report October 2025**

- A. Appropriate Accounting Records.** Not in scope for this audit.
- B. Financial Regulations, documentation, and approvals.**
- B.1* The Standing Orders and the Financial Regulations were updated in May 2025. The orders and regulations are appropriate.
- B.2* Expenditure Approval. The procedure for ordering, approving, and paying of amounts was reviewed and found to be adequate.
- C. Risk**
- C.1* A formal comprehensive Risk Register is maintained, and up to date and is adequate for the needs of the Council.
- C.2* Insurance – The Parish Council's Insurance cover is adequate.
- C.3* The processes in place to monitor risk on public places managed by the Council are adequate.
- C.4* The Council reviews its internal controls and has published a policy.
- D. Budgeting & Precept.** Not in scope for this audit.
- E. Receipts**
- E.1* Income is primarily from the annual Precept, bank interest, sport club fees and burial fees. The process for issuing invoices, receiving funds and managing debtors is adequate further substantive tests will be carried out at the year end.
- E.2* VAT claims and receipts will be tested at the year end.
- E.3* The burials register and fee receipts process will be tested at year end.
- F. Petty Cash** – Not in scope for this audit.
- G. Employee Costs**
- G.1* Staff Wages – A sample of payroll transactions were reviewed in this audit.
- G.2* The payroll is managed by the Clerk/RFO using the HMRC payroll system.
- G.3* The processes for staff records, payroll calculation, and payroll approval were tested by sample and found to be adequate. Further substantive test to be carried out at the year end.
- H. Assets.** Not in scope for this audit.
- I. Bank Reconciliations.**
- I.1* Bank Reconciliations are completed by the Clerk/RFO monthly for each of the bank accounts. The process for preparing & reviewing the bank reconciliations meets the standards. No substantive tests were completed in this audit. Substantive data tests will form part of the year end audit.
- J. Accounting Statements.** Not in scope for this audit.
- K. Limited Assurance Review Exemption.** Not applicable
- L. Transparency code.** This council complied with the publication requirements. Further tests on website compliance and IT policy will be made at the year end.

- M. Exercise of Public Rights.** The notification of public rights for 2024-25 was published in and was compliant with the regulations.
- N. AGAR Publication requirements.** The Council correctly published the required documents for 2024-25.
- O. Trustees.** The Council is not a sole trustee.

Keith Robertson FCMA  
Internal Auditor  
25<sup>th</sup> October 2025