

RLT AUDITING

Specialising in parish councils

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OSWESTRY RURAL PARISH COUNCIL

INTERIM INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2024/5

INTRODUCTION

As the Council's internal auditor, I am appointed to independently carry out an examination of areas which meet the internal control objectives as listed on page 4, the Annual Internal Audit Report section, of the Annual Governance and Accounts Return (AGAR) for the year ended 31st March 2025. This involves testing the Council's compliance with the assertions on p.4 of the AGAR, referring to best practices as outlined in the JPAG Practitioners' Guide 2024, published March 2024.

I have carried out a mid-year internal audit of areas which I can examine at this point in the year; this involves checks relating to the Transparency Code and publication of last year's AGAR, as the deadlines associated with publishing this information are by 1st July and 1st October 2024. I also checked for periodic bank reconciliations. The checks were carried out on 28th December 2024.

I. Periodic and year-end bank account reconciliations were properly carried out.

I have checked a periodic bank reconciliation relating to the period to 31/08/2024 and found it to be accurate. It has been agreed by Council, as evidenced in the minutes. I would recommend that the minutes include the reconciliation as an appendix or state in the balance within the minutes.

Control to be re-assessed at year end.

K. If the authority certified itself as exempt from a limited assurance review in 2023/4, it met the exemption criteria and correctly declared itself exempt?

N/A

Internal control objective met? N/A

Recommendations: N/A

L. The authority published the required information on a website/webpage, up to date at the time of the internal audit, in accordance with the relevant legislation?

Before 1st July, publish:

- The Annual Internal Audit Report (recommended but not mandatory);
- The Annual Governance Statement;
- The Accounting Statements;
- A declaration that the accounts are as yet unaudited;
- Details of the arrangements for the exercise of public rights;
- The name and address of the External Auditor.

Before 1st October, publish:

- Notice of the conclusion of the audit;
- The Annual Governance Statement (including any amendments as a result of the limited assurance review);
- The Accounting Statements (including any amendments as a result of the limited assurance review);
- The External Auditor Report and Certificate

I checked the website on 28th December 2024.

Internal control objective met? YES

Recommendations: None.

M. In the year covered by the AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations?

The authority published a notice of exercise of public rights on the website with the correct dates (site checked 28th December 2024).

Internal control objective met: YES

Recommendations: None.

N. The authority has complied with the publication requirements for the 2023/4 AGAR?

The authority must do the following:

Before 1st July, publish:

- The Annual Internal Audit Report (recommended but not mandatory);
- The Annual Governance Statement;
- The Accounting Statements;
- A declaration that the accounts are as yet unaudited;
- Details of the arrangements for the exercise of public rights;
- The name and address of the External Auditor

Before 1st October, publish:

- Notice of the conclusion of the audit;
- The Annual Governance Statement (including any amendments as a result of the limited assurance review);
- The Accounting Statements (including any amendments as a result of the limited assurance review);
- The External Auditor Report and Certificate

I checked the website on 28th December 2024.

Internal control objective met: YES

Recommendations: None.