

**Pauline Hedges
Internal Auditor
74 Steventon Road
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Oxon
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21st May, 2026

Mrs. L. Martin,
Clerk Marcham Parish Council,
90 Howard Cornish Road,
Marcham,
Abingdon,
Oxon.
OX13 6PU

Dear Mrs. Martin,

Internal Audit Report for Marcham Parish Council

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.

I confirm I am independent of Marcham Parish Council.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls which were outlined in the letter of engagement. I have observed the advisory note in the external auditor's report from 24/25.

I have reviewed the documents provided by the Clerk/RFO. The accounts have been prepared on a receipts and payments basis on an excel spreadsheet. I have met with the clerk/RFO in order to discuss queries. I am content with the explanations given. Supplementary documentation requested was produced

There were a relatively small number of transactions (250 approx.) I have checked all entries in the accounts in order to detect error or fraud. The internal control, however, is a function of the staff and councillors.

I can confirm:

- A. Appropriate records of account have been kept properly throughout the year on an excel spreadsheet. They are well maintained and are up to date.
- B. Payments were supported by invoices, expenditure was approved and vat accounted for, and reclaimed in a timely fashion as appropriate.
- C. The risk assessment has been updated during the financial year. Valid insurance is in place.
- D. The annual precept requirement resulted from an adequate budgetary process and quarterly monitoring undertaken.
- E. All expected income, was received, and accounted for. There was a very small amount of expected allotment rent debtors. Council is not registered for vat. CIL funds were received, but not expended.
- F. There were no petty cash transactions.
- G. Salaries were paid to staff, and PAYE and NI were dealt with appropriately and paid promptly. It is understood that the staff contract is under review.
- H. Asset registers were appropriately kept with all new assets being recorded on the asset register with purchase date and costs recorded.
- I. Periodic and year end reconciliations were properly carried out by the RFO, and verified separately by a councillor.
- J. Accounting statements were prepared on a receipts and payments basis, and are supported by an adequate audit trail.
- K. The turnover of the Marcham Parish Council exceeds the limit, and the Council did not therefore meet the exemption criteria.
- L. Information as required was published on the website.
- M. There has been full opportunity for the public to inspect the records, and the Notice for the Exercise of Public Rights was published in accordance with requirements.
- N. The Notice of Conclusion of Audit for the 24-25 year was published in accordance with requirements.
- O. The Council has a generic email address hosted on an authority owned domain. All councillors have their own dedicated .gov email addresses. It has an IT policy. The Council is registered with the Information Commissioner's Office. There is an accessibility statement in place, and it operates a secure website. Technical issues are referred to the host company.
- P. The Council acts as Trustee to 2 charitable trusts, and maintains separate financial and bank accounts. It completes a statutory return to the Charity Commission.

Your sincerely,



Pauline Hedges