

Internal Auditor Report
2025-26

Great Missenden Parish Council

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20th May 2026

Contents

Page 3 -	Introduction
Page 4 -	Scope of Internal Audit
Page 5 -	Findings
Page 6 -	Findings Continued
Page 7 -	Other Items
Page 8 -	Summary

Introduction.

An internal audit of Great Missenden Parish Council's Governance and Internal Controls was undertaken as part of the audit for 2025-26.

A review of controls and systems including sample testing has been undertaken to ensure compliance and proper management. The process has included sample testing of transactions to help identify risks and weaknesses.

The matters raised in the report are only those that came to attention during the internal audit work, this is based on the information provided and documents reviewed and does not give a guarantee that material errors, loss or fraud does not exist.

Scope of Internal Audit.

The internal controls of Great Missenden Parish Council have been reviewed for 2025-26.

The following areas have been covered:

- Bookkeeping.
- Payments.
- Internal Controls.
- Expected income – including proper recording.
- Petty Cash (if applicable).
- Payroll.
- Asset Controls.
- Bank Reconciliations.
- Accounting Statements.
- Trust Funds (if applicable).
- Local Government Spending Powers.
- Policies.
- Minutes.
- Any outstanding audit actions.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
A	Accounting Records	Scribe is used for accounts.	None.
B	Financial Regulations	Payments were supported by invoices, approved payments shown in minutes. Expenditure was approved and VAT accounted for. The council is registered for VAT.	None.
C	Risk Assessments	Available on PC website and reviewed.	None.
D	Precept	The precept was decided through the budgetary process, approved by full council in January.	None.
D	Budgets	Budget was set in January and reviewed regularly.	None.
D	Reserves	Reserves held total £457,172 including £292,321 earmarked. Reviewed by council	None.
E	Income Controls	Income was received as expected and accounted for income including rental income, grants, allotments and CIL.	None.
F	Petty Cash	Reconciled.	None.
G	Payroll	Payments to staff and HMRC are shown.	None.
H	Assets	The asset register is maintained.	None.
I	Bank Reconciliations	Bank reconciliations are completed.	None.
J	Accounting Statements	Correct accounting basis and agree to cash book.	None.

Findings and Actions.

Internal Audit Section	Function	Findings	Recommendations
K	Exemption	n/a	None.
L	Website	Correctly shows document.	None.
M	Period of public rights	Correctly shown on PC website with compliant dates.	None.
N	Publication requirements	Conclusion of audit, AGAR etc available on PC website.	None.
O	Digital and Data Compliance	Website is compliant with WCAG 2.2. The Parish Clerk uses Great Missenden owned email address. An IT Policy, accessibility statement and publication scheme has been adopted and available online.	None.
P	Trust Funds	n/a	None.

Other items.

Local Government Spending Powers.	Decisions are taken properly in public meetings and spending powers are considered responsibility.
Policies.	The Financial Regulations and Standing Orders adopted by the Council are on the local authorities website.
Members pecuniary interests.	Pecuniary interests are listed on the principal authority website.
Minutes.	Minutes are available on the Council's website for residents to read.
Annual Meeting.	Annual meeting of the Parish Council is held correctly in May.
Review of internal audit for last year	No issues noted.
Qualifications from previous year	None.
External audit for last year.	None.
Year End Process.	All income and expenditure has been correctly accounted for.
Financial Statements.	Council balances have been reported correctly.
Annual Review	Forms prepared.
Insurance	Insurance is correctly in place and council has agreed adequate.

Summary.

Great Missenden Parish Council,
Buckinghamshire has effective financial controls
and an audit trail and good management.

This is based on the internal audit and sample
testing.

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