

Elmbridge Borough Council
Internal Audit & Counter Fraud

Internal Audit Report

Claygate Parish Council Accounts for year ended 31 March 2025

Report Status	Final
Report Date	May 2025
Financial Year	2024/25
Prepared by	Simon White Internal Audit
Issued to	Dawn Lacey Clerk & Responsible Financial Officer

Management Summary

This report sets out the result of our review of the Claygate Parish Council accounts for the financial year ended 31 March 2025.

The audit was carried out in accordance with the agreed terms of engagement and was undertaken in order to fulfil the Parish Council's requirement to ensure it has a sound system of internal control (Regulation 3 - Accounts and Audit Regulations 2015).

The audit was undertaken based on an assessment of risk and included a selective assessment of compliance with the relevant procedures and controls in operation and, where necessary, obtained appropriate evidence from the authority.

The scope covered relevant procedures and controls in key control areas:

- Financial stewardship
- Accountability
- Financial Regulations and Standing Orders
- Other financial matters

The Internal Audit review was satisfactory and the financial records of Claygate Parish Council for 2024/25 were found to be in good order and reasonably maintained.

All records required for the Internal Audit review were readily available and provided promptly to Internal Audit throughout this time by the Clerk of the Parish Council. During the audit a minor finding was identified regarding the publishing of documents on the website.

Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR should be published ahead of this to allow any person the right to inspect the accounting records. The Council is required to provide for a period for these public rights as per the Accounts and Audit Regulations. The notice for the period requires publication on the website before 1 July. The notice was published 4 November 2024 to 6 December 2024 missing the required timescales.

Similarly, it is a publication requirement that the authority publishes the Notice of Conclusion of Audit and the External Audit Report and Certificate by 30 September each year. The audit was signed off by 29/09/2024 and notice of conclusion announced 30/10/2024.

No significant control issues or matters of concern arose from the Internal Audit review and controls are satisfactory in the key control areas. No management actions are raised in this report.

Assurance Opinion (see Appendix 1 – Definitions)

The following level of assurance has been given in respect of the Claygate Parish Council Accounts for the year ended 31 March 2025

Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
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Acknowledgement

Internal Audit wish to express thanks for the help and assistance from Dawn Lacey, Clerk of Claygate Parish Council, and especially for her efficiency during the course of the audit review.

Appendix 1

Audit Opinions and Definitions

Opinion	Definition
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.