

Westcott Parish Council

Financial Year 2024-25

Auditor **Anthony Skeggs**

Year End Internal Audit Observations

Audit date: 23 May 2025

No.	Audit Test	Observation	Recommendation	Priority
1	Review of Minutes	<i>It was found that most of the minutes shown in 2023 and 2024 still showed as draft.</i>	Not to upload minutes as draft. Just upload the agreed version.	Low
2	Review of Minutes	<i>It was found that the minutes did not list the payments made each month.</i>	To comply with the Transparency Code all payments must be listed either within the body of the minutes or as an appendix at the end. Direct debits and standing orders should also be listed	High
3	Completion of Audit Notification	<i>The document "Completion of Internal Audit" was a blank document and was not related to the Internal Audit.</i>	This document should be removed from the website and replaced with the 2023/24 Internal Audit report.	Medium
4	Insurance	<i>The details on the cover letter showed an address of 37 Hilda Wharf, Aylesbury. HP20 1RJ</i>	The address details for the insurance should be updated to show the current Clerk's address.	Medium
5	Asset Register	<i>The listing of assets just shows the year end value. There is no comparison to the previous year.</i>	The asset register should have columns of the 1 April value, additions, disposals and then a 31 March value.	Medium